

# Agenda of Regular School Board Meeting

## The Board of Trustees Lakeland Joint School District No. 272

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A Regular School Board Meeting of the Board of Trustees of Lakeland Joint School District No. 272 will be held Monday, November 10, 2014, beginning at 6:00 PM in the Administrative Offices, 15506 N. WASHINGTON ST., RATHDRUM, ID 83858.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

- A. **Call to Order 5:30 p.m.**
- B. **Executive Session per Idaho Code 67-2345 (1) (a) (b)**
  - 1. Personnel
  - 2. Student 2014-P
- C. **Welcome Visitors/Pledge of Allegiance 6:00 p.m.**
- D. **Approve Agenda**
- E. **Consent Agenda**
  - 1. Minutes of Previous Meeting(s) - Regular Meeting of 10/13/2014 3
  - 2. Regular and Special Bills 11
- F. **Report and Presentation Agenda**
  - 1. LEA
  - 2. Visitor Presentations
  - 3. Public Comment (Each speaker will be asked to limit their remarks to no more than three minutes. Please see the Public Comment sign-in sheet and Policy #1520 for proper procedure in addressing the Board during Public Comment).
  - 4. Staff Reports
    - a. Todd Spear- Lakeland Junior High
    - b. Tom Taggart- Financial 26
    - c. Lisa Sexton
      - 1) Town Hall Meetings
      - 2) Math Adoption
      - 3) Calendar- School Year 2015-16
- G. **Action Agenda**
  - 1. Approve/deny the hiring of new personnel as presented
  - 2. Approve/deny Auditors Report FY 2013/2014- Hayden & Ross, P.A. 29
  - 3. Approve/deny Winter Athletic Schedules 120
  - 4. Approve/deny the Member Agreement with IDLA as presented 140
  - 5. Approve/deny to expel Student 2014-P
  - 6. Approve/deny agreement between the University of Idaho and Timberlake Junior High for Pre-Service Teachers 151
- H. **Discussion Agenda**

1. ISBA Conference	
2. Correspondence	
a. Discipline Reports	154
b. Other	181

**THE MEETING MINUTES OF THE LAKELAND JOINT SCHOOL DISTRICT 272,  
REGULAR BOARD MEETING, OCTOBER 13, 2014**

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Meeting Location

**SPIRIT LAKE ELEMENTARY**



**5:30 p.m. Executive Session**

**6:00 p.m. Regular Meeting**

**BOARD MEMBERS PRESENT**

Chairman Larry Brown (Zone 5) (ABSENT)  
Trustee Kyle Olmstead (Zone 1) (IN AT 5:53 P.M.)  
Trustee John Shaffer (Zone 2)  
Trustee Tim Skubitz (Zone 3)  
Trustee Brian Wallace (Zone 4)

**ADMINISTRATION PRESENT**

Superintendent Brad Murray  
Assistant Superintendent Lisa Sexton  
Director of Business Tom Taggart  
Clerk Brook Cunningham

**A. Call to Order 5:30 p.m.**

Vice Chairman Shaffer called the meeting to order at 5:40 p.m.

At that time Vice Chairman Shaffer announced that a last minute personnel issue had surfaced and the Board would need to amend the agenda in order to discuss the personnel issue in Executive Session.

**Motion** was made by TRUSTEE WALLACE and seconded by TRUSTEE SKUBITZ to amend the agenda adding "Personnel" to Executive Session. Hearing all eyes of those trustees who were present, motion carried.

**B. Executive Session as authorized by Idaho Code 67-2345 (b) 5:00 p.m.**

At 5:41 p.m. Vice Chairman Shaffer announced the next order of business would be consideration of the Board recessing into executive session as authorized by Idaho Code 67-2345 (b). After a full and complete discussion, upon motion duly made by TRUSTEE WALLACE and seconded by TRUSTEE SKUBITZ the following resolution was presented:

BE IT RESOLVED, that the Board of Trustees of Lakeland Joint School District No. 272 recess from public meeting into Executive Session pursuant to Section 67-2345 (b), Idaho Code, in order to conduct a student hearing and to discuss a personnel matter.

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BE IT FURTHER RESOLVED, that following the executive session, the Board will reconvene into public session for the purpose of conducting further business or for adjournment of the meeting.

Vote being had on the above and foregoing resolution, and the same having been counted and found to be as follows:

	YES	NO	NOT PRESENT
Chairman Larry Brown			X
Trustee Kyle Olmstead			X (NOT AT THE TIME OF ROLL CALL)
Trustee Shaffer	X		
Trustee Tim Skubitz	X		
Trustee Brian Wallace	X		

and no less than two-thirds (2/3) of the membership in favor thereof, Chairman Brown declared said resolution adopted.

Administration also in attendance of this Executive Session included Superintendent Brad Murray, Assistant Superintendent Lisa Sexton, Director of Business and Operations Tom Taggart, and Clerk Brook Cunningham.

At 5:42 p.m. Student 2013-G along with parent entered Executive Session. They exited at 5:48 p.m.

At 5:49 p.m. the Board discussed the personnel issue that was added to the agenda.

At 5:51 p.m. Director of Information Systems Georgeanne Griffith entered Executive Session.

At 5:53 p.m. Trustee Olmstead entered Executive Session.

The Board adjourned from Executive Session at 5:56 p.m.

**C. Welcome Visitors/Pledge of Allegiance 6:00 p.m.**

At 6:07 p.m. Vice Chairman Shaffer called the meeting to order. At that time he welcomed the public and made them aware of the rules and procedure of the public comment section.

**D. Approve Agenda**

**Motion** was made by TRUSTEE OLMSTEAD and seconded by TRUSTEE SKUBITZ to approve the agenda as presented. Motion carried unanimously.

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**E. Consent Agenda**

1. Minutes of Previous Meeting(s) - Special Meeting of 09/04/2014 & Regular Meeting of 09/08/2014
2. Regular and Special Bills

**Motion** was made by TRUSTEE WALLACE and seconded by TRUSTEE OLMSTEAD to approve the Consent Agenda as presented. Hearing all ayes, motion carried unanimously.

**F. Report and Presentation Agenda**

1. LEA

LEA President Amy Galloway informed she would not be addressing the board tonight in order to allow enough time for her fellow LEA members to speak.

2. Visitor Presentations

- a. Auditors Report FY 2013-2014- Hayden & Ross, P.A.

Brad Lewis from Hayden and Ross presented the 2013-2014 annual audited financial report. He was pleased to report there were no audit findings.

Brad further reported that because of new audit and accounting requirements two new lined items were added. In Assets "Unbilled Taxes Receivable" was added and in Liabilities, "Deferred Revenue" was added.

Brad continued to inform that the General Fund's expenditures exceeded revenues by \$344,792 and ended with a Fund Balance of \$821,248. He further informed that this is below the 5% recommended minimum amount. Additionally, he stated it is becoming more and more recommended to have enough reserves to cover one months' worth of expenses which would be approximately two million dollars. He also reported that just over 76% of the General Fund revenue came from State taxes, 23% came from local taxes, and .7% came from other revenue sources. Hayden and Ross' report also reflected 88% of the General Fund goes to payroll and benefits.

Brad Lewis also explained that mandated Federal Programs are not fully funded.

Ending Fund Balance for other funds:

Nutrition Fund = \$142,982  
Debt Service Fund =\$1,582,271  
Capital Projects Fund=\$23,274

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Brad Lewis also informed they will be randomly selecting a school each year to test, in which this year Timberlake High School was tested and everything appeared to be in order.

b. Scott Krajack- Excision

Mr. Scott Krajack of Viking Homes was present. He informed the request included approximately 20 acres with 0 school age children right now. However, overtime there could be anywhere between 25-30 children in the development. This subdivision is near the Balsar Estates Subdivision which was excised from District 272 a couple of years ago. Atlas Elementary is in visual distance from this subdivision.

3. Public Comment

*(Each speaker will be asked to limit their remarks to no more than three minutes. Please see the Public Comment sign-in sheet and Policy #1520 for proper procedure in addressing the Board during Public Comment).*

Rebecca Hasz of Lakeland High School spoke first. She made comment on how teachers compensation in Lakeland were not up to par compared to Post Falls and Coeur d'Alene even though student test scores surpass in Lakeland surpass those districts.

Colleen Hall echoed the comments of Rebecca Hasz. Colleen stated she started with the District 21 years ago. She further commented that if her co-workers left for Coeur d'Alene or Post Falls then they would get credit for their experience. She stated that Lakeland should be able to complete with Post Falls or Coeur d'Alene in compensation and Lakeland should unfreeze the steps that Post Falls and Coeur d'Alene has given to their staff in order to keep experienced teachers within our classrooms.

Nancy Mason a teacher at Spirit Lake Elementary is in her 26th year with Lakeland Joint School District. She commented that teachers are asked to do more and more with less and less. Most teachers are taking work home to finish and feeling unappreciated. She also commented on low morale amongst her co-workers.

Nancy Mason also read a letter on behalf of fellow teacher Kris Schwalbach.

Lakeland High School teacher Shannon Mattila informed she was speaking as a parent. She feels like we are losing great teachers in the district. She said Lakeland has always been known for their great teachers and she would like her kids to get the same experience that she did as a student.

Public comment concluded at 6:48 p.m.

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4. Staff Reports

b. John Brown Elementary- School Improvement Plan

John Brown Elementary Principal John Asher was in attendance and spoke on the School Improvement Plan. In 2013 John Brown Elementary ended up in School Improvement, in which the school has an economically disadvantaged population of 70-80% of the students. John Brown made the proficiency but not growth. The staff is working on several areas to improve instruction and how curriculum is taught.

The District is also working on the special needs populations.

1) Kurt Hoffman-Intervention/Enrichment Program

Kurt Hoffman spoke on the implementation of the newly piloted Intervention/Enrichment program Timberlake High School Goals. He further spoke on various bell schedules in relation to the program. He also stated that all teachers would be made available to students until 3:30 p.m. Students who are in athletics will attend a study hall until 3:30 p.m. Handouts were provided to the Board members during this presentation.

2) Chris McDougall-Timberlake Junior High School Curriculum Changes.

Chris McDougall provided handouts explaining the new schedule and classes being implemented at Timberlake Junior High School.

Mr. Bohn is teaching the new "Life Class". The class involved a variety of topics from fishing, reading maps, and balancing a checkbook. Currently 149 students are participating.

Mrs. Walling is teaching the new Virtual Media Literacy class. Walling explained in this class the students get to incorporate technology into art. She further commented that many professional fields involve some sort of graphic design. The primary focus of the class is on graphic design principals.

3) Tom Taggart- Financial

Tom Taggart made comment to the Board and to the teachers who were present, which he would like everyone to remember that the common foe is in Boise. He continued on to say the way that Idaho is funded sometimes pits teachers and management against each other.

Tom Taggart reported the year started with good news in enrollment. It is however, down from the start of the year. He further commented that Federal Programs as Brad Lewis had mentioned previously in the meeting has been a huge issue for the past 3 years.

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4) Lisa Sexton- Curriculum Day

Lisa Sexton spoke on the October 3 Curriculum Day. Katie Graupman from Timberlake High School had written a grant in which she was able to bring in a guest speaker for that day. However, due to a flight issue he could not make it. The speaker will attend the January 23<sup>rd</sup> Curriculum Day instead.

The elementary teachers scored the LAW and then after lunch there were several breakout sessions that were taught by some District's teachers.

Lisa Sexton also reminded the Board that the first town hall meeting is on Thursday.

At that time Brad Murray thanked all of the teachers for coming to the meeting.

G. Action Agenda

1. Approve/deny the requested excision as legally described and presented

**(M) TRUSTEE OLMSTEAD** to deny the request. Motion dies for a lack of a second.

**(M/S) SKUBITZ /WALLACE** to approve the request as presented. Motion carried with 3 yes votes and one no vote from Trustee Olmstead.

Trustee Olmstead informed he said no to encourage discussion between the three districts in regards to future annexations.

2. Approve/deny Notifications of Staff Resignations/Retirements/Leaves as presented

The Board packet only included one resignation from a teacher at John Brown Elementary.

**(M/S) WALLACE/OLMSTEAD** to approve the resignation effected the date provided on the resignation. Hearing all ayes motion carried.

3. Approve/deny the hiring of new personnel as presented

**(M/S) SKUBITZ/OLMSTEAD** to approve the list of new hires as presented. Hearing all ayes, motion carried.

4. Approve/deny supplemental contracts

There were no supplemental contracts.

5. Approve/deny High School Graduation Dates, Times, and Locations as presented

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**(M/S) WALLACE/SKUBITZ** to approve the graduation dates, times, and locations for the both high schools as presented. Hearing all ayes motion carried.

6. Approve/deny the recommended personnel for appointment to the Certified Sick Leave Council

**(M/S) WALLACE/OLMSTEAD** to approve the recommended personnel for appointment as presented. Hearing all ayes motion carried.

7. Approve/deny the agreements with the University of Idaho, Timberlake High School, and Lakeland High School for the "Near Peer" Program

**(M/S) OLMSTEAD/WALLACE** to approve the agreements as presented. Hearing all ayes, motion carried.

8. Approve/deny Clinical Education Agreement with Lewis-Clark State College as presented beginning October, 2014 and ending October, 2016

**(M/S) WALLACE/SKUBITZ** to approve the agreement as presented. Hearing all ayes motion carried.

9. Approve/deny the Agreement for Cooperation in a Clinical Experience Program with the University of Idaho for the Academic years 2014-2017

**(M/S) SKUBITZ/WALLACE** to approve the agreement as presented. Hearing all ayes motion carried.

10. Approve/deny the Data Security Policy as presented (2nd Reading)

**(M/S) SKUBITZ/WALLACE** to approve the policy as presented. Hearing all ayes motion carried.

11. Approve/deny Transportation route changes/additions

Tom informed that Darrell is working on one route change and that will possibly be on next month's agenda.

12. Approve/deny Administration's recommendation for Banking Services

Tom informed the Board members that the 3 key people who work with the bank reviewed the proposals. Those proposals are available for the Board members to review if they would like. Brief discussion took place.

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Following discussion Tom recommended the District change to Wells Fargo effective January 1st.

**(M/S) WALLACE/OLMSTEAD** to approve Administration's recommendation to switch to Wells Fargo effective January 1, 2015. Hearing all ayes, motion carried.

13. Approve/deny to re-admit Student 2013-G

**(M/S) SKUBITZ/WALLACE** to approve re-admitting Student 2013-G on a probationary status. Motion carried hearing all ayes and Trustee Olmstead abstaining from vote.

H. Discussion Agenda

1. October 1st ISBA Region I Meeting- Recap

Brad, Larry, and Brian attended the ISBA Region I Meeting. Brief discussion took place regarding ISBA inviting charters into the fold.

2. Correspondence  
a. Discipline Reports

The reports are included in the Board's packet.

b. Other

The Board adjourned at 8:01 p.m.

Attest:

Respectfully Submitted:

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Larry Brown, Chairman

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Brook Cunningham, Clerk

# Lakeland Joint School District No. 272

Office of the Superintendent

P.O. Box 39

Rathdrum, ID 83858

Board of Trustees  
Regular School Board Meeting  
November 10, 2014

Gross Salaries		1,669,917.07	
Gross Benefits		466,084.21	
North Idaho College	Dual Credit Course Fees (LHS, THS)	26,645.00	83373
Napa Auto Parts	Correction/Reissue of voided check #83341	1,295.67	83374
Husky Trucks	Correction/Reissue of voided check #83318	7,443.57	83375
Howell, Shanna	Petty Cash Replenishment	111.15	83376
Architectural Hardware	Maint Supplies	2,833.00	83377
Athol Elementary	Reimburse IBF Purchase	109.95	83378
Caxton Printers	Textbooks/ Title I Materials	7,352.28	83379
Ednetics	October 2014 Phones	13,186.62	83380
Evco Sound & Electronics	Services (Maint)	594.00	83381
H & E Equipment Services	Maint Supplies	64.54	83382
Idaho Department of Education	October 17, 2014 Fingerprinting	120.00	83383
Insect Lore	Instructional Materials	128.15	83384
Insight Systems Exchange	Tech Equipment	387.00	83385
MakeMusic!	Instructional Materials	176.00	83386
PJ's Rubber Stamps	Office Supplies	188.75	83387
Scholastic	Instructional Materials	454.58	83388
School Specialty	Instructional Materials	108.62	83389
Titan Truck Equipment	FS Supplies	373.00	83390
North Idaho College	Dual Credit Course Fees (LHS)	141.25	83391
Carey, Sarah	Advance (Twin Falls/ THS/ Girls Soccer/ Meals)	132.00	83392
Rice, Dee Ann	Advance (Twin Falls/ THS/ Girls Soccer/ Meals, Fuel)	852.00	83393
State of ID Criminal History Unit	State Fingerprinting - TLE/ Kristine Leonard	65.00	83394
State of ID Criminal History Unit	State Fingerprinting - BKE/ Cassandra Anderson	65.00	83395
Howell, Shanna	Petty Cash Replenishment	102.40	83396
Blake, Angela	Lunch Credit Reimbursement	99.75	83397
Bogie & Sons	Services (Maint)	10,842.57	83398
Clark, Ruth	Expense Claim Reimbursement	65.00	83399
Dominos Pizza	Pizza for Ala Carte Sales 10/1-15/2014	822.50	83400
Excelsior Creations	Advance for Development of Staff Evaluations Web App	3,000.00	83401
Goodheart-Willcox Publisher	Instructional Materials	94.00	83402
Ward, Kevin or Annette	IDLA Class Fee Refund	25.00	83403
Norco	Instructional Materials	258.11	83404
Pegasus Auto Wrecking	Maint Supplies	130.00	83405
Perform Better	Instructional Materials	520.35	83406
Pro-Ed	Testing Materials	193.60	83407
Rickard, Darrell	Expense Claim Reimbursement	87.00	83408
University of Oregon	SWIS Annual License (JBE)	300.00	83409
Walmart	BASE, Instructional Supplies	735.80	83410
Baker, Richard	Advance (Eagle Island/ THS/ State Cross Country)	581.00	83411
American Express	Instr,Ofc,Tech,Library,SPED,Title I,Maint Supplies/Shipping Fees	13,776.98	ACH 141500014
American Express	Instr,Ofc,Tech,SPED,Title I,FS Supplies/Equip/Flights	21,406.89	ACH 141500015
American Express	Instr ,Ofc, BASE Supplies/Equipment	523.04	ACH 141500016
North Idaho College	LHS Additional Dual Credit Course Fees	731.25	83522
Howell, Shanna	Petty Cash Replenishment	105.79	83523

A-L Compressed Gases	Instructional Materials	273.89	83412
Air Tech Mechanical	Services (Maint)	42.00	83413
Albrecht, Debra	Expense Claim Reimbursement	116.93	83414
Allen Goodall P.T. & Assoc	Services (SPED)	312.32	83415
AlSCO	Coverall Service	123.39	83416
AlSCO	Coverall Service	41.13	
AmSan	Maint Supplies	69.55	83417
Asher, John	Expense Claim Reimbursement	105.90	83418
Athol, City of	AE Water 9/25 - 10/30/2014	70.00	
Avista	October 2014 Electricity/Natural Gas	35,888.95	83419
Badertscher, Jennifer	Expense Claim Reimbursement	139.50	83420
Baker, Bruce	Expense Claim Reimbursement	102.00	83421
Baker, Richard	Field Trip Meals 9/16 -10/15/2014	10.00	83422
Bar Circle "S" Water	October 2014 Water (GE)	27.43	
Bluejay Industrial	Tran Supplies	334.50	
Brown, James	Services (Maint) - Down Payment	10,000.00	83423
Brown, Matthew	October 2014 Mileage	58.00	
Builder's Hardware & Supply	Maint Supplies	453.14	83424
Bureau of Education & Research	Registration (Meet Common Core Mathematics Standards)	1,720.00	83425
Burt's Music & Sound	Services (LJHS)	233.50	83426
Bus Parts Warehouse	Tran Supplies	210.35	83427
Cal School & Sport	Maint Supplies	175.09	83428
Cameron, Cherie	Field Trip Meals 9/16 -10/15/2014	10.00	83429
Carey, Sarah	Field Trip Meals 9/16 -10/15/2014	20.00	83430
Cass, Tammy	August - October 2014 Mileage	242.35	
Caxton Printers	Textbooks	893.57	83431
Cenex Cooperative Supply	#2 Dyed Diesel, 15W-40	15,268.31	83432
Chaney, Kelly	Expense Claim Reimbursement	128.50	83433
Chipmasters	Community Garden Supplies	300.00	83434
Coeur d'Alene Press	Legal Ad - Statement of Financial Condition	146.60	83435
Conner, Jennifer	Non-Resident Student Tuition Refund	102.90	83436
Country Lock & Key	Maint Supplies, Services	52.40	83437
Craig-Johnson, Becky	Field Trip Meals 9/16 -10/15/2014, Exp Claim Reimb	143.00	83438
Curry, Sandra	Expense Claim Reimbursement	63.00	83439
De Lage Landen	Copier Lease 10/15 - 11/14/2014	821.70	83440
DeAustin, BJ	Expense Claim Reimbursement	119.49	83441
DeAustin, BJ	October 2014 Mileage	39.50	
Dodson, Charles M., Atty	Legal Expenses 10/17-22/2014	116.00	
Donart, Alaina	October 2014 Mileage	6.00	
Dunbar-Runyan, Lesley	Expense Claim Reimbursement	85.00	83442
Dunbar-Runyan, Lesley	October 2014 Mileage	11.70	
Eagle Manufacturing	Services (Tran)	40.00	83443
Ednetics	Services (Maint)	31.25	83444
Ferguson Enterprises	Maint Supplies	365.00	83445
Follett	Library Books	421.77	83446
Foster, Trudy	October 2014 Mileage	86.25	
Friesen, Roger	Field Trip Meals 9/16 -10/15/2014	10.00	83447
Gabiou, Amy	October 2014 Mileage	102.10	
Garwood, Michelle	Expense Claim Reimbursement	80.50	83448
Gerstenberger, Judy	October 2014 Mileage	159.50	
Hall-Burnside, Kathleen	Expense Claim Reimbursement	92.00	83449

Hansen, Debbie	October 2014 Mileage	164.00	
Harding, Michele	October 2014 Mileage	80.75	
Harlow's Bus Sales	Tran Supplies	2,266.74	83450
Harlow's Bus Sales	Tran Supplies	3,352.57	
Harvest, Zachary	October 2014 Mileage	221.00	
Hill, Kimberly	Expense Claim Reimbursement	80.00	83451
Hoffman, Kurt	Expense Claim Reimbursement	40.00	83452
Holmes, Victor	Field Trip Meals 9/16 -10/15/2014	20.00	83453
Husky Trucks	Service/ Supplies (Tran)	788.74	83454
Husky Trucks	Tran Supplies	416.48	
Idaho Department of Education	October 31, 2014 Fingerprinting	200.00	83455
Idaho Digital Learning	Student Fees (LHS, THS)	2,250.00	83456
Idaho State Tax Commission	Rotary Sales Tax, Ala Carte/Adult Meals Sales Tax	1,218.66	
Idaho Transportation Dept	Tran Supplies	46.00	83457
Insight Distributing	Maint Supplies	284.22	83458
Intermountain Security	Services (Maint) - Materials Advance	1,865.00	83459
Isbell, Lee	October 2014 Mileage	214.20	
J & R Electronics	Tran/Maint Digital Radio Service November 2014	1,600.00	83460
Jarstad, Chris	Expense Claim Reimbursement	83.50	83461
Johnson, Brandi	Expense Claim Reimbursement	10.00	83462
Junior Library Guild	Library Books	1,167.00	83463
Knopp, Dawn	Lunch Credit Reimbursement	72.20	83464
Kootenai County Solid Waste	September 2014 Garbage/Refuse Disposal	3,708.14	83465
Kootenai Electric Cooperative	AE/GE Electricity 9/15 - 10/15/2014	3,265.11	83466
Kootenai Health Cash Team	Services (SPED)	2,545.57	83467
Larsen, Nancy	Field Trip Meals 9/16 -10/15/2014	20.00	83468
Les Schwab	Services (Maint), Tran Supplies	1,019.47	83469
Livingston, Edward	Expense Claim Reimbursement	25.00	83470
McDaniel, Shea	October 2014 Mileage	11.90	
McDougall, Christian	Expense Claim Reimbursement	126.50	83471
McHatton, Daniel	Field Trip Meals 9/16 -10/15/2014	20.00	83472
Meehan, Tahnee	Expense Claim Reimbursement	168.00	83473
Menti, Michael	Expense Claim Reimbursement	102.00	83474
Midway Parts	Maint Supplies	405.73	83475
Miles, Trisha	October 2014 Mileage	2.10	
Miles, William	October 2014 Mileage	6.00	
Mitchell, Kristine	Expense Claim Reimbursement	40.00	83476
Mitchell, Kristine	August - October 2014 Mileage	152.85	
Morrison, Patty	Expense Claim Reimbursement	121.50	83477
Morrison, Susan	Expense Claim Reimbursement	48.00	83478
Morrison, Susan	October 2014 Mileage	78.05	
Mufflers Plus	Services (Maint)	165.00	83479
Murphy, Keri	Expense Claim Reimbursement	45.00	83480
Murray, Brad	Expense Claim Reimbursement	110.50	83481
Murray, Brad	October 2014 Mileage	146.30	
Napa Auto Parts	Tran Supplies	405.68	83482
Needs, Norma	Expense Claim Reimbursement	145.00	83483
Neilson, Terra	Field Trip Meals 9/16 -10/15/2014	5.00	83484
Neuberger, Keith	Expense Claim Reimbursement	163.50	83485
Nevco	Services (Maint)	181.91	
North Kootenai Water District	TLE Fire/Water 9/15 - 10/35/2014	1,483.94	83486
Northern Safety & Industrial	Maint Supplies	195.51	83487

O'Reilly Auto Parts	Tran Supplies	457.78	83488
O'Reilly Auto Parts	Tran Supplies	121.81	
Oxarc	Maint Supplies	72.12	83489
Oxarc	Services (Maint)	8.56	
Peck, Cynthia	Field Trip Meals 9/16 -10/15/2014	5.00	83490
Perma-Bound	Library Books	184.27	83491
PESI	Registration (Oppositional,Defiant&Disruptive Seminar)	629.91	83492
Pioneer Drama Service	Instructional Materials	160.00	83493
Platt	Maint Supplies	2,304.77	83494
PlumbMaster	Maint Supplies	34.59	83495
Postmaster - Spirit Lake	PO Box 1080 Annual Fee (TJHS)	112.00	
Price, Shynne	Expense Claim Reimbursement	125.50	83496
Rathdrum, City of	October 2014 Water/Sewer	5,429.25	
Raymond Handling Concepts	Services (FS)	181.00	83497
Reed, Scott	Field Trip Meals 9/16 -10/15/2014	5.00	83498
Rice, Dee Ann	Field Trip Meals 9/16 -10/15/2014	30.00	83499
Rodda Paint	Maint Supplies	24.80	83500
Royal Business Systems	Office Supplies, Copier Use 9/30 - 10/29/2014	6,867.51	83501
Rucker, Paula	Field Trip Meals 9/16 -10/15/2014	20.00	83502
Schwalbach, Joseph	October 2014 Mileage	6.00	
Sexton, Lisa	Expense Claim Reimbursement	96.00	83503
Sexton, Lisa	October 2014 Mileage	35.20	
Shovald, Terri	Expense Claim Reimbursement	107.50	83504
SL Start & Associates	Services (SPED)	4,009.00	83505
Somershoe, Anita	Field Trip Meals 9/16 -10/15/2014	10.00	83506
Spear, Todd	Expense Claim Reimbursement	69.50	83507
Spear, Todd	Expense Claim Reimbursement	22.50	
Spirit Lake, City of	October 2014 Water/Sewer	659.99	
Stein Bros	Instructional Materials	218.92	83508
Stein Bros	Office/ Instructional Materials	163.01	
Stranger, Kathleen	Services (SPED)	351.52	83509
Thomas, Kathryn	Expense Claim Reimbursement	110.50	83510
Tinsley, Honey Jean	October 2014 Mileage	85.00	
TLI Sewer	TLE November 2014 Sewer	617.50	83511
Toothaker, Johnathan	October 2014 Mileage	95.00	
Torgy's NOVUS Windshield Repair	Services (Tran)	78.00	
TruGreen	Services (Maint)	2,014.00	83512
Underdahl, Conrad	September 2014 Mileage	45.00	
Unity School Bus Parts	Tran Supplies	532.77	83513
University of Oregon	CICO-SWIS certification Webinar (S Price)	75.00	83514
USA Vacuum	Maint Supplies	110.54	
Uzzi, Paul	Expense Claim Reimbursement	85.50	83515
Vazquez-Schnepf, Ana	Expense Claim Reimbursement	155.50	83516
Virco	Furniture (BKE)	1,081.50	83517
VoWac	Instructional Materials	3,204.67	83518
Walter E Nelson Co	Maint Supplies	455.80	83519
Way, Jordan	October 2014 Mileage	6.00	
Weirick, Rick or Jenee	September - October 2014 In-Lieu of Transportation	134.80	
Western Mountain Bus Sales	Tran Supplies 14	125.14	83520
Woolley, Trina	Field Trip Meals 9/16 -10/15/2014	20.00	83521

Yager, Sheri

September - October 2014 In-Lieu of Transportation

104.00

**Avista 2014-15**

Bill Date	6/25/2014		7/25/2014		8/26/2014		9/25/2014		10/24/2014			
	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
GE (105)	166.41		138.87		125.34		127.21		134.21			
MVAS (491)	157.24	376.51	118.57	249.90	117.16	189.66	113.87	391.83	259.30	487.44		
MAINT (003)	8.94	212.20	8.01	192.88	4.29	186.35	4.29	195.41	11.73	213.96		
TRAN (002)	25.67	305.15	12.66	203.06	4.29	220.89	14.52	256.01	37.76	254.05		
JBE (101)	143.56	1,944.65	125.64	1,141.59	106.80	1,014.85	113.87	1,672.32	135.55	1,959.77		
LJHS (201)	138.84	2,796.01	104.91	1,989.49	102.08	1,910.03	107.74	2,488.38	139.32	2,778.05		
DO (001)	9.87	404.09	5.22	449.64	4.29	472.92	10.80	443.81	21.96	448.23		
LJHS FBF (201)		10.10		10.10		10.10		19.66		51.98		
LHS (301)	238.90	5,609.50	111.98	3,833.98	101.13	3,711.37	328.36	5,737.62	1,145.05	6,338.80		
LHS FBF (301)		84.26		92.07		158.43		197.47		366.87		
SLE (102)		1,973.48		1,140.41		910.15		1,472.36		1,979.15		
AE (103)	28.18		9.77		4.25		5.17		18.98			
GARG HTR (002)		75.87		11.67		23.56		63.48		70.18		
THS (401)	513.57	6,827.04	561.45	5,589.39	376.24	3,354.84	453.93	6,310.54	576.36	8,015.74		
SOCCER FLD (005)		10.10		10.10		10.10		10.10		10.10		
TLE (106)	342.98	2,680.51	104.33	1,638.35	103.40	1,357.51	243.52	2,213.64	404.37	2,598.78		
TLE LITE (106)		19.57		20.82		21.21		23.14		26.27		
COMM GARDEN (101)						8.23		12.05		12.20		
FOOD SERV	274.20	1,230.51	157.70	939.53	164.31	974.10	266.36	1,205.57	348.76	1,329.70		
THS GNRT (401)	323.17		74.95		76.81		85.17		135.37			
LJHS SIGN (201)		33.42		34.11		35.47		33.13		31.60		
TJHS (202)	278.92	2,866.46	136.02	1,049.22	126.59	943.05	152.05	2,741.37	296.97	3,349.94		
BKE (104)	176.09	1,422.71	139.79	878.54	127.53	768.46	161.48	1,474.37	205.14	1,695.31		
<b>SUB TOTAL</b>	<b>\$2,826.54</b>	<b>\$28,882.14</b>	<b>\$1,809.87</b>	<b>\$19,474.85</b>	<b>\$1,544.51</b>	<b>\$16,281.28</b>	<b>\$2,188.34</b>	<b>\$26,962.26</b>	<b>\$3,870.83</b>	<b>\$32,018.12</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL</b>	<b>\$31,708.68</b>		<b>\$21,284.72</b>		<b>\$17,825.79</b>		<b>\$29,150.60</b>		<b>\$35,888.95</b>		<b>\$0.00</b>	
CHECK DATE	7/15/2014		8/15/2014		9/12/2014		10/15/2014					
Bill Date	6/25/2014		7/25/2014		8/26/2014		9/25/2014		10/24/2014			
	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC	GAS	ELECTRIC
GE (105)												
MVAS (491)												
MAINT (003)												
TRAN (002)												
JBE (101)												
LJHS (201)												
DO (001)												
LJHS FBF (201)												
LHS (301)												
LHS FBF (301)												
SLE (102)												
AE (103)												
GARG HTR (002)												
THS (401)												
SOCCER FLD (005)												
TLE (106)												
TLE LITE (106)												
FOOD SERV												
THS GNRT (401)												
LJHS SIGN (201)												
TJHS (202)												
BKE (104)												
<b>SUB TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL</b>	<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>	
CHECK DATE												
GAS	100 661000 333 ??? 000		FOOD SERV 290 710000 333 000 000		ELECTRIC 100 661000 332 ??? 000		FOOD SERV 290 710000 332 000 000					

Bar Circle "S" Water 100 661000 331 105 000 Garwood

	Irrigation					CHECK	INVOICE
Date	Reading		Reading		TOTAL	DATE	NUMBER
July 2012	51646900	324.45	2264300	27.43	\$351.88	7/13/2012	JUNE 12 WATER
Aug 2012	52530400	1,551.67	2268700	27.43	\$1,579.10	8/15/2012	JULY 12 WATER
Sept 2012	53325900	1,398.55	2272000	27.43	\$1,425.98	9/14/2012	AUG 12 WATER
Oct 2012	53951000	1,102.05	2297700	59.10	\$1,161.15	10/12/2012	SEPT 12 WATER
Nov 2012	54139100	341.67	2325500	62.75	\$404.42	11/15/2012	OCT 12 WATER
Dec 2012	53951000*	27.43	2297700*	27.43	\$54.86	12/14/2012	NOV 12 WATER
Jan 2013			2325500	27.43	\$27.43	1/15/2013	DEC 12 WATER
Feb 2013			2325500E	27.43	\$27.43	2/15/2013	JAN 13 WATER
Mar 2013			---	27.43	\$27.43	3/15/2013	FEB 13 WATER
April 2013			2445800	171.50	\$171.50	4/12/2013	MAR 13 WATER
May 2013	54139800	27.43	2466700	50.75	\$78.18	5/15/2013	APR 13 WATER
June 2013	54344600	370.73	2494800	63.27	\$434.00	6/14/2013	MAY 13 WATER
					<b>\$5,743.36</b>		
July 2013		319.05		37.52	Bills not received		
Aug 2013	55180700	1,164.52	2538300	66.93	1588.02	8/15/2013	JUN/JUL 13 WATER
Sept 2013	55836800	1,155.99	2555800	44.83	1200.82	9/13/2013	AUG 13 WATER
Oct 2013	56467200	1,111.28	2583200	62.06	1173.34	10/15/2013	SEPT 13 WATER
Nov 2013	N/A	27.43	N/A	27.43	54.86	11/15/2013	OCT 13 WATER
Dec 2013			N/A	27.43	27.43	12/13/2013	NOV 13 WATER
Jan 2014			N/A	27.43	27.43	1/15/2014	DEC 13 WATER
Feb 2014			N/A	27.43	27.43	2/14/2014	JAN 14 WATER
Mar 2014			N/A	27.43	27.43	3/14/2014	FEB 14 WATER
April 2014	56478300	27.43	2726100	197.78	225.21	4/15/2014	MAR 14 WATER
May 2014	56483300	27.43	2750900	57.53	84.96	5/15/2014	APR 14 WATER
June 2014	56568700	162.98	2776400	58.75	221.73	6/13/2014	MAY 14 WATER
					<b>\$4,658.66</b>		
July 2014	56953800	684.45	2787000	32.82	717.27	7/15/2014	JUNE 14 WATER
Aug 2014	57527900	1,013.31	2791800	27.43	1040.74	8/15/2014	JULY 14 WATER
Sept 2014	58301700	1,360.79	2804600	36.65	1397.44	9/12/2014	AUG 14 WATER
Oct 2014	58839100	949.46	2832000	62.06	1011.52	10/15/2014	SEPT 14 WATER
Nov 2014			283200	27.43	27.43	11/14/2014	OCT 14 WATER
Dec 2014							
Jan 2015							
Feb 2015							
Mar 2015							
April 2015							
May 2015							
June 2015							
do not pay shaded areas			*bill shows wrong reading - they'll check with their programmer to correct				

CITY OF ATHOL 100 661000 331 103 000 683-2101

C-0010		C-0011		TOTAL	CHECK	INVOICE
DATE	READING		READING		DATE	NUMBER
JULY 2012	2069	35.00	1723	35.00	70.00	8/9/2012 JULY 12
AUG 2012	2089	35.00	1751	35.00	70.00	8/9/2012 AUG 12
SEPT 2012	2089	35.00	1751	35.00	70.00	9/14/2012 SEPT 12
OCT 2012	2131	35.00	1807	47.10	82.10	10/12/2012 OCT 12
NOV 2012	2131E	35.00	1807E	35.00	70.00	11/15/2012 NOV 12
DEC 2012	2131E	35.00	1807E	35.00	70.00	12/14/2012 DEC 12
JAN 2013	2131E	35.00	1807E	35.00	70.00	1/15/2013 JAN 13
FEB 2013	2131	35.00	1807	35.00	70.00	1/31/2013 FEB 13
MAR 2013	2131E	35.00	1807E	35.00	70.00	3/15/2013 MAR 13
APR 2013	2131	35.00	1807	35.00	70.00	4/12/2013 APR 13
MAY 2013	2195	35.00	1825	35.00	70.00	5/15/2013 MAY13
JUNE 2013	2208	35.00	1827	35.00	70.00	6/14/2013 JUN 13
		420.00		432.10	852.10	
JULY 2013	2223	35.00	1844	35.00	70.00	7/12/2013 JUL 13
AUG 2013	2251	35.00	1876	35.00	70.00	8/15/2013 AUG 13
SEPT 2013	2287	35.00	1914	35.00	70.00	9/13/2013 SEPT 13
OCT 2013	2300	35.00	1941	35.00	70.00	10/15/2013 OCT 13
NOV 2013	2310E	35.00	1963E	35.00	70.00	11/15/2013 NOV 13
DEC 2013	2310E	35.00	1963E	35.00	70.00	12/13/2013 DEC 13
JAN 2014	2300	35.00	1941	35.00	70.00	1/15/2014 JAN 14
FEB 2014	2300E	35.00	1941E	35.00	70.00	2/14/2014 FEB 14
MAR 2014	2300	35.00	1941	35.00	70.00	3/14/2014 MAR 14
APR 2014	2300	35.00	1941	35.00	70.00	4/15/2014 APR 14
MAY 2014	2300	35.00	1941	35.00	70.00	5/15/2014 MAY 14
JUNE 2014	2420	35.00	1957	35.00	70.00	6/13/2014 JUN 14
		420.00		420.00	840.00	
JULY 2014	2436		1979			No bill sent
AUG 2014	2463	70.00	2016	70.00	140.00	8/15/2014 JUL-AUG 14
SEPT 2014	2493	35.00	2060	35.00	70.00	9/12/2014 SEPT 14
OCT 2014	2511	35.00	2088	35.00	70.00	10/15/2014 OCT 14
NOV 2014	2511	35.00	2088	35.00	70.00	11/14/2014 NOV 14
DEC 2014						
JAN 2015						
FEB 2015						
MAR 2015						
APR 2015						
MAY 2015						
JUNE 2015						

City of Rathdrum Accounts (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 080 000) 687-0261													
2014-15		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1	24.50	45.40	24.50	45.40	24.50	45.40	24.50	48.80				
TRAN (002)	7.1660.1	36.95	175.72	40.85	221.71	36.95	175.72	35.00	162.00				
Food Serv	7.1610.1	47.15	83.73	53.00	152.72	51.05	129.72	62.75	283.50				
JBE (101)	7.1620.1	77.70	444.03	69.25	344.37	67.95	329.04	92.65	656.10				
JBE Annex(101)	7.1630.1	46.50	45.40	46.50	45.40	46.50	45.40	47.15	89.10				
BKE (104)	7.1580.1	64.50	45.40	64.50	45.40	67.10	106.72	76.85	234.90				
BKE Irrig (104)	4.1585.1	1,181.15		973.15		650.75		626.05					
LJHS (201)	7.1670.1	220.50	1,915.90	210.10	1,793.24	171.10	1,333.28	132.10	923.40				
LJHS Field (013)	4.1650.1	287.40		352.40		291.95		311.45					
LHS (301)	7.1570.1	69.05	129.72	72.95	175.72	85.95	329.04	105.45	591.30				
LHS Irrig (007)	4.0616.1	664.00		1,067.65		567.80		79.00					
LHS Field (008)	4.1600.1	316.65		407.65		468.75		497.35					
LHS FBF RR	7.0002.1		45.40		45.40		45.40		48.80				
MVAS (491)	7.1590.1	95.25	122.06	214.85	45.40	119.30	45.40	98.50	113.40				
Soccer Fld (005)	4.0000.1	88.50		106.70		83.95		89.15					
		3,219.80	\$3,052.76	\$3,704.05	\$2,914.76	\$2,733.60	\$2,585.12	\$2,277.95	\$3,151.30				
			<b>\$6,272.56</b>		<b>\$6,618.81</b>		<b>\$5,318.72</b>		<b>\$5,429.25</b>			<b>\$0.00</b>	<b>0.00</b>
invoice #		JULY 14 WATER/SEWER		AUG 14 WATER/SEWER		SEPT 14 WATER/SEWER		OCT 14 WATER/SEWER					
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
DO (001)	7.1640.1												
TRAN (002)	7.1660.1												
Food Serv	7.1610.1												
JBE (101)	7.1620.1												
JBE Annex(101)	7.1630.1												
BKE (104)	7.1580.1												
BKE Irrig (104)	4.1585.1												
LJHS (201)	7.1670.1												
LJHS Field (013)	4.1650.1												
LHS (301)	7.1570.1												
LHS Irrig (007)	4.0616.1												
LHS Field (008)	4.1600.1												
LHS FBF RR	7.0002.1												
MVAS (491)	7.1590.1												
Soccer Fld (005)	4.0000.1												
			<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>\$0.00</b>		<b>0.00</b>		<b>0.00</b>
invoice #													
Food Serv Water Account #290 710000 331 000 000				Sewer Account #290 710000 335 000 000				inv # is June ?? water/sewer					

<b>City of Spirit Lake (Water 100 661000 331 ??? 000) (Sewer 100 661000 335 090 000) 623-2131 Barbara</b>													
<b>2014-15</b>		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01	211.00		269.75		371.00		496.00		97.25			
SLE (102)	10.01	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00		
THS Main (401)	581.01	31.00	39.00	31.00	26.00	31.00	26.00	29.75	99.66	56.00	138.66		
THS Irrigation (009)	606.01	16.00		16.00		16.00		16.00		16.00			
THS Irrigation (009)	615.01	18.50		26.00		16.00		32.25		16.00			
THS Conc (401)	616.01	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00	16.00	26.00		
TJHS (202)	685.01	16.00	39.00	16.00	26.00	16.00	26.00	24.75	82.33	36.00	121.33		
TJHS Irrigation (010)	715.01	344.75		501.00		16.00		988.50		94.75			
		669.25	130.00	891.75	104.00	498.00	104.00	1,619.25	233.99	348.00	311.99		
		<b>799.25</b>		<b>995.75</b>		<b>602.00</b>		<b>1,853.24</b>		<b>659.99</b>			<b>0.00</b>
Invoice Number		JUN 14 WATER/SEWER		JULY 14 WATER/SEWER		AUG 14 WATER/SEWER		SEPT 14 WATER/SEWER		OCT 14 WATER/SEWER			
Ck Date		7/15/2014		8/15/2014		9/12/2014		10/15/2014		11/14/2014			
		WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER	WATER	SEWER
SLE (102)	9.01												
SLE (102)	10.01												
THS Main (401)	581.01												
THS Irrigation (009)	606.01												
THS Irrigation (009)	615.01												
THS Conc (401)	616.01												
TJHS (202)	685.01												
TJHS Irrigation (010)	715.01												
			<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>		<b>0.00</b>
Invoice Number													
Ck Date													

**KOOTENAI ELECTRIC**

**FY 2014-15**

	6/15/14-	7/15/14-	8/15-	9/15-									
	7/15/2014	8/15/2014	9/15/2014	10/15/2014									
103 AE	984.93	932.42	1,497.39	1,785.49									
Mtr 5968959	63.82	69.17	79.46	86.26									
Mtr 83699138	907.58	849.72	1,404.40	1,685.70									
Sec Light	13.53	13.53	13.53	13.53									
105 GE	786.32	745.04	1,176.02	1,479.62									
<b>PAID</b>	<b>1,771.25</b>	<b>1,677.46</b>	<b>2,673.41</b>	<b>3,265.11</b>	<b>0.00</b>								
ck date	7/31/2014	8/29/2014	9/29/2014	10/31/2014									

**FY 2015-16**

103 AE													
Mtr 5968959													
Mtr 83699138													
Sec Light													
105 GE													
<b>PAID</b>	<b>0.00</b>												
ck date													

**FY 2016-17**

103 AE													
Mtr 5968959													
Mtr 83699138													
Sec Light													
105 GE													
<b>PAID</b>	<b>0.00</b>												
ck date													

**100 661000 332 ??? 000**

**North Kootenai Water District (Twin Lakes Elementary School)**

100 661000 331 106 000							
	<b>Meter #</b>				<b>Account #</b>		
	<b>5367855</b>				<b>1036541-01</b>		
	<b>Start Read</b>	<b>End Read</b>	<b>Consumption</b>	<b>Charges</b>	<b>Charges</b>	<b>Check Amt</b>	<b>Check Date</b>
July 2013	173968	183052	908400	2,087.32	40.00	2,127.32	7/31/2013
Aug 2013	183052	191038	798600	1,834.78	40.00	1,874.78	8/30/2013
Sept 2013	191038	199925	888700	2,042.01	40.00	2,082.01	9/30/2013
Oct 2013	199925	203431	350600	804.38	40.00	844.38	10/31/2013
Nov 2013	203431	203609	17800	50.50	40.00	90.50	11/26/2013
Dec 2013	203609	203773	16400	48.40	40.00	88.40	12/31/2013
Jan 2014	203773	203857	8400	36.40	40.00	76.40	1/31/2014
Feb 2014	203857	204045	18800	52.00	40.00	92.00	2/28/2014
Mar 2014	204045	204158	11300	40.75	40.00	80.75	3/31/2014
April 2014	204158	204292	13400	43.90	40.00	83.90	4/30/2014
May 2014	204292	204498	20600	54.70	40.00	94.70	5/30/2014
June 2014	204498	207051	255300	577.99	40.00	617.99	6/30/2014
						8,153.13	
	<b>Meter #</b>				<b>Account #</b>		
	<b>5367855</b>				<b>1036541-01</b>		
	<b>Start Read</b>	<b>End Read</b>	<b>Consumption</b>	<b>Charges</b>	<b>Charges</b>	<b>Check Amt</b>	<b>Check Date</b>
July 2014	207051	213920	686900	1,570.67	40.00	1,610.67	7/31/2014
Aug 2014	213920	220922	700200	1,601.26	40.00	1,641.26	8/29/2014
Sept 2014	220922	230202	928000	2,125.20	40.00	2,165.20	9/29/2014
Oct 2014	230202	236520	631800	1,443.94	40.00	1,483.94	10/31/2014
Nov 2014							
Dec 2014							
Jan 2015							
Feb 2015							
Mar 2015							
Apr 2015							
May 2015							
June 2015							
						6901.07	

**TLI SEWER, LLC**

**TLE SEWER CHARGES 100 661000 335 095 000**

	AMOUNT	CK DATE	INV #
JULY 14	617.50	7/1/2014	TLE JULY 14 SEWER
AUG 14	617.50	7/31/2014	TLE AUG 14 SEWER
SEP 14	617.50	8/29/2014	TLE SEPT 14 SEWER
OCT 14	617.50	9/29/2014	TLE OCT 14 SEWER
NOV 14	617.50	10/31/2014	TLE NOV 14 SEWER
DEC 14			
JAN 15			
FEB 15			
MAR 15			
APR 15			
MAY 15			
JUNE 15			

3,087.50

	AMOUNT	CK DATE	INV #
JULY 15			
AUG 15			
SEP 15			
OCT 15			
NOV 15			
DEC 15			
JAN 16			
FEB 16			
MAR 16			
APR 16			
MAY 16			
JUNE 16			

0.00

	AMOUNT	CK DATE	INV #
JULY 16			
AUG 16			
SEP 16			
OCT 16			
NOV 16			
DEC 16			
JAN 17			
FEB 17			
MAR 17			
APR 17			
MAY 17			
JUNE 17			

0.00

# Lakeland Joint School District No. 272

Office of the Superintendent

P.O. Box 39

Rathdrum, ID 83858

Board of Trustees  
Regular School Board Meeting  
November 10, 2014

## Additional Bills

Idaho Department of Education	Returned Unused Funds (Trans/ IRI Program)	480.00	83524
A-L Compressed Gases	Instructional Materials	1,099.56	83525
Burt's Music & Sound	Instructional Materials	25.60	83526
Caxton Printers	Textbooks, Maint Supplies	1,996.88	83527
Cenex Cooperative Supply	#2 Dyed Diesel	5,387.59	83528
Chipmasters	Maint Supplies	30.00	83529
Coeur d'Alene Garbage Service	Dumpster Dumping 10/1-31/2014	1,099.07	83530
Costco	Instructional Materials	588.61	83531
Dominos Pizza	Pizza for Ala Carte Sales 10/16-30/2014	827.50	83532
Hildesheim, James	Non-Resident Student Tuition Refund	49.50	83533
Idaho Department of Education	November 6, 2014 Fingerprinting	360.00	83534
Lowe's	Maint/ Office Supplies	311.79	83535
Miller's Food City	Instructional Materials	311.79	83536
Napa Auto Parts	Maint Supplies	969.44	83537
Orca Book Publishers	Library Books	64.52	83538
Rathdrum Trading Post Hardware	Maint Supplies	202.32	83539
Scholastic Book Clubs	Title I Materials	130.00	83540
Unlimited Drywall	Services (Maint)	5,000.00	83541
Verizon Wireless	Cell Phone Usage 9/23 - 10/22/2014	1,440.55	83542
Visa	Instructional Materials	834.35	83543
Dominos Pizza	Pizza for Board Meeting 11/10/2014	19.98	83544
AM Hardware	Maint Supplies	381.00	
Badger, Kelsie	Reimbursement of Fingerprinting Fee	5.00	
Baker, Bruce	October 2014 Mileage	6.00	
Batteries Plus Bulbs	Office Supplies	128.00	
Borghesi, Richard	Lunch Credit Reimbursement	13.65	
Caxton Printers	Textbooks	4,118.40	
Chartwells	October 2014 Food Service	147,197.96	
Ednetics	November 2014 Phones	13,174.93	
Follett School Solutions	Library Books	150.28	
Gabiou, Amy	Reimbursement of Fingerprinting Fee	5.00	
Haukenes, Iva	October 2014 Mileage/ Expense Claim Reimbursement	325.10	
Hudson, Diane	Reimbursement of Fingerprinting Fee	5.00	
Invent Idaho	Registration (District Competition)	50.00	
Johnson, Brandi	Expense Claim Reimbursement	241.30	
Lassen, Joan	Reimbursement of Fingerprinting Fee	5.00	

Midway Parts	Maint Supplies	232.70
Milks, Angela	Reimbursement of Fingerprinting Fee	5.00
Nelson, Jennifer	Reimbursement of Fingerprinting Fee	5.00
Norco	Instructional Materials	390.93
North Idaho Trophy	Office Supplies	63.80
Perma-Bound	Library Books	1,242.61
Peterson, Carrie	October 2014 In-Lieu of Transportation	73.00
Reigel, Lorraine	October 2014 Mileage	36.40
Spragg, Denise	October 2014 Mileage	30.75
Strasburger, Christine	Lunch Credit Reimbursement	13.70
Sun Valley	Lodging (Project Leadership/ S. Morrison)	327.00
Time Warner Cable	District Internet Access 10/8 - 12/7/2014	35,485.00
Tinsley, Honey Jean	Reimbursement of Fingerprinting Fee	5.00
Walter E Nelson Co	Maint Supplies	489.35
		204,206.86
	original 1114JM	14,757.89
	1114JM	218,964.75

**TOM TAGGART**  
**Director of Business and Operations**  
**Lakeland Joint School District**

**FINANCIAL REPORT**

October 2014

Our enrollment continues to grow closer to last year's at the same point in time. We are now up a total of 33 students and 29 of those are kindergarteners. Once you factor in the fact the 29 are computed at .5 each we end up with a net increase of 19.5 students, or about one secondary unit. Since funding is based on actual attendance and not enrollment, it won't be until we see our first reporting period attendance that we will really now where we are. A small swing in our attendance could double the increase, or, on the other hand, wipe it out completely. In any event the emergency levy should provide enough to cover any staffing changes we have implemented.

The beginning of the school year has been smooth with minimal unexpected expenditures. The weather has continued to be mild and fuel costs have dropped. Both have resulted in lower than budgeted costs for the first few months.

There have been major changes in the federal Erate program and I have to take a hard look at what we have been getting reimbursed for and how we may be impacted in 2015-16. Some of the changes could have major implications for our phone, network, and internet costs.

Due to over the summer technology purchases; paving projects; and building security projects the Plant Facilities fund has been pretty much used up. The remaining budget is for individual building equipment needs. Any future capital projects will not occur until next summer.

## LAKELAND JOINT SCHOOL DISTRICT #272

FY 14

## FY15 - GENERAL FUND BUDGET SUMMARY INFORMATION

## GF BUDGET SUMMARY INFORMATION

July, 2014 - October, 2014

## REVENUE

## REVENUE

REVENUE	RECEIPTS		%	BALANCE		REVENUE	RECEIPTS		%	BALANCE	
	BUDGET	TO DATE	Received	BALANCE	Remaining		BUDGET	YTD ACTIVITY	Received	BALANCE	Remaining
Supplemental Levy	4,795,000.00	79,252.33	1.7%	4,715,747.67	98.3%	4,950,000.00	103,311.87	2.1%	4,846,688.13	97.91%	
Emergency Levy	250.00	12.02		237.98			150.40		(150.40)		
Tort Levy	118,500.00	1,952.31	1.6%	116,547.69	98.4%	118,500.00	2,645.40	2.2%	115,854.60	97.77%	
Penalty/Int Delinquent Taxes	67,500.00	3,936.51	5.8%	63,563.49	94.2%						
Investments	32,500.00	19,810.86	61.0%	12,689.14	39.0%	37,500.00	6,429.77	17.1%	31,070.23	82.85%	
Community Ed.	500.00	-		500.00		500.00	192.00		308.00		
Other Local Revenue	175,500.00	44,838.62	25.5%	130,661.38	74.5%	92,500.00	48,055.31	52.0%	44,444.69	48.05%	
Base State Support	15,791,020.00	8,986,171.00	56.9%	6,804,849.00	43.1%	15,220,000.00	10,774,816.00	70.8%	4,445,184.00	29.21%	
Transportation	1,175,000.00	-	0.0%	1,175,000.00	100.0%	1,060,000.00	-	0.0%	1,060,000.00	100.00%	
Tuition Equiv	47,500.00	-	0.0%	47,500.00	100.0%	65,000.00	-	0.0%	65,000.00	100.00%	
State Paid Benefits	2,181,233.00	-	0.0%	2,181,233.00	100.0%	2,119,333.00	-	0.0%	2,119,333.00	100.00%	
Lottery/Additional St Maint	161,500.00	179,327.00		(17,827.00)			82,399.00		(82,399.00)		
Property Tax Replace.	85,000.00	859.25	1.0%	84,140.75	99.0%	2,578.00	859.25	33.3%	1,718.75	66.67%	
Other State Revenue	330,500.00	-	0.0%	330,500.00	100.0%	152,000.00	-	0.0%	152,000.00	100.00%	
Other Fed Rev-E-Rate	-	(9,923.72)	#DIV/0!	9,923.72	#DIV/0!	97,500.00		0.0%	97,500.00	100.00%	
Unrestricted Grants	75,000.00	23,316.23	31.1%	51,683.77	68.9%	140,000.00	(4,073.82)	-2.9%	144,073.82	102.91%	
Transfers	-	-	#DIV/0!	-	#DIV/0!	35,000.00	-	0.0%	35,000.00	100.00%	
<b>TOTALS</b>	<b>25,036,503.00</b>	<b>9,329,552.41</b>	<b>37.3%</b>	<b>15,706,950.59</b>	<b>62.7%</b>	<b>24,090,411.00</b>	<b>11,014,785.18</b>	<b>45.7%</b>	<b>13,075,625.82</b>	<b>54.28%</b>	
<b>FUND BALANCE</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>		
<b>TOTAL</b>	<b>25,036,503.00</b>	<b>9,329,552.41</b>		<b>15,706,950.59</b>		<b>24,090,411.00</b>	<b>11,014,785.18</b>		<b>13,075,625.82</b>		



# LAKELAND JOINT SCHOOL DISTRICT No. 272

Rathdrum, Idaho

**Audited Financial Statements  
For the Year Ended June 30, 2014**



# **LAKELAND JOINT SCHOOL DISTRICT NO. 272**

**Rathdrum, Idaho**

**Audited Financial Statements  
For the Year Ended June 30, 2014**

# LAKELAND JOINT SCHOOL DISTRICT NO. 272

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Lakeland Joint School District No. 272  
Rathdrum, Idaho 83858

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakeland Joint School District No. 272, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the District's basic financial statements listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of

significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Basis for Qualified Opinions***

The financial statements of Lakeland Education Foundation, Inc. have not been audited, and we were not engaged to audit the Lakeland Education Foundation, Inc. financial statements as part of our audit of the Lakeland Joint School District No. 272's basic financial statements. Lakeland Education Foundation, Inc.'s financial activities are included in the District's basic financial statements as a discretely presented component unit and represent all of the assets, net position, revenues and expenses, respectively, of the District's aggregate discretely presented component unit.

Lakeland Joint School District No. 272 believes the cost of adopting GASB 45 cannot be justified at the present time. The District believes the future cost of the implicit rate subsidy built into the current health care premiums is not material to the financial statements. The amount by which this GAAP departure would affect the liabilities and net position of the Statement of Net Position is not determinable.

### ***Qualified Opinions***

In our opinion, except for the effects of the matters described in the "Basis for Qualified Opinions" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Lakeland Joint School District No. 272, as of June 30, 2014, and the respective changes in financial position and the respective budgetary comparison for the General Fund, Debt Service Fund, and Capital Projects Fund thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and on pages 4 through 9, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with

management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Lakeland Joint School District No. 272's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards and the schedule of findings and questioned costs are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to underlying accounting and other records used to prepare the basic financial statements. Such information has been subject to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2014, on our consideration of the Lakeland Joint School District No. 272's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Lakeland Joint School District No. 272's internal control over financial reporting and compliance.

*Hayden Ross, PLLC*

Moscow, Idaho  
September 25, 2014

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Management Discussion and Analysis**  
**For the Year Ended June 30, 2014**

---

As management of the Lakeland Joint School District No. 272 (District), we offer readers of the District's financial statements this narrative discussion, overview, and analysis of the financial activities of the District for the fiscal year ending June 30, 2014.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, issued June 1999; and GASB Statement No. 37, *Basic Financial Statement – and Management Discussion and Analysis – for State and Local Governments: Omnibus*, an amendment to GASB Statement No. 21 and No. 34, issued in June 2001.

### **Financial Highlights**

- The 2013-14 fiscal year saw a continuing decrease in student enrollment. Start of the year enrollment was down 72 students from the year before. However, over the course of the year, enrollment stayed flat rather than the usual drop off. After starting 72 students lower, enrollment at the end of the school year was nine students higher. This positive sign allowed the District to budget a “no-growth” budget, rather than a declining budget. The start of the 2014-15 school year confirmed the more positive trend with an increase in students. The increase was sufficient to allow the District to levy an “emergency levy.” The unexpected levy dollars combined with additional state funding should allow the district to balance the budget without continuing to utilize unreserved fund balance.
- The District was unable to reach agreement with the teachers association for the 2014-15 contract year. The District issued teacher contracts based on the board's offer in negotiations and all teachers received an increase of some amount.
- The state budget for FY14 included a funding increase for public schools in salary support, as well as the largest increase in “discretionary funding” in a number of years. This increase, has allowed the District to fully fund textbooks, library materials, and support staffing. The District also was able to provide salary increases to support staff and administrators.
- In March of 2014 the District passed a two year supplemental levy in the amount of \$4,795,000. It passed with 69% approval. This amount is \$155,000 less than the expiring levy. The amount was reduced based on increased state funding.

### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components:

- 1) Government-wide Financial Statements,<sup>39</sup>

- 2) Fund Financial Statements, and
- 3) Notes to the Financial Statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The statements present an aggregate view of the District's finances. They contain useful long-term information as well as information for the just completed fiscal year.

The statement of net position presents information on all of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the net position of the District changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

In the statements the District's activities are all classified as government activities. Governmental activities include all regular and special education, all educational support activities, administration, transportation, and food services. Most of these activities are supported by property taxes and formula aid from the State of Idaho.

The government-wide financial statements can be found on pages 9-10 of this report.

**Fund financial statements.** A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Fund statements generally report operations in more detail than the government-wide statements.

Some funds are required by state law and bond covenants. The District establishes other funds to control and manage money for particular purposes (i.e. repaying long-term debt.) The District has two types of funds: Governmental and Fiduciary.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information

presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The basic governmental fund financial statements can be found on pages 11-18 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the District's own programs.

The basic fiduciary fund financial statements can be found on pages 19-20 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 21-36 of this report.

**Other information.** The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the notes to the financial statements.

Combining and individual fund statements and schedules can be found on pages 37-73 of this report.

**Government-Wide Financial Analysis  
Statement of Net Position  
June 30, 2014**

	<u>2013-14</u>	<u>2012-13</u>	<u>Change</u>
<b>ASSETS</b>			
Current and Other Assets	13,016,724	6,920,249	6,096,475
Capital Assets	<u>29,088,292</u>	<u>30,311,512</u>	<u>(1,223,220)</u>
<b>Total Assets</b>	42,105,016	37,231,761	4,873,255
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	 <u>                  -</u>	 <u>      164,110</u>	 <u>      (164,110)</u>
 <b>LIABILITIES</b>			
Long-Term Liabilities Outstanding	12,980,000	14,055,000	(1,075,000)
Other Liabilities	<u>4,553,695</u>	<u>4,507,370</u>	<u>      56,325</u>
<b>Total Liabilities</b>	<u>17,533,695</u>	<u>18,562,370</u>	<u>(1,028,675)</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	 <u>  7,047,213</u>	 <u>  1,301,764</u>	 <u>  5,745,449</u>
 <b>NET POSITION</b>			

Net Investment in Capital Assets	14,880,769	13,593,398	1,287,371
Restricted	1,971,003	2,698,020	(727,017)
Unrestricted	<u>672,336</u>	<u>1,240,319</u>	<u>(567,983)</u>
<b>Total Net Position</b>	<b><u>\$17,524,108</u></b>	<b><u>\$17,531,737</u></b>	<b><u>\$(7,629)</u></b>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, net position as of June 30, 2014 was \$17,524,108.

The District uses capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**Changes in Net Position  
For Fiscal Year Ending June 30, 2014**

	<u>2013-14</u>	<u>2012-13</u>	<u>Change</u>
<b>REVENUES</b>			
Program Revenues:			
Charges for Services	396,231	404,486	(8,255)
Operating Grants and Contributions	4,297,613	4,235,616	61,997
Capital Grants and Contributions	49,826	54,230	(4,404)
General Revenues:			
Property Taxes	6,992,649	7,062,422	(69,773)
Federal and State Revenues	17,764,294	18,317,786	(553,492)
Local Revenues	<u>2,015,683</u>	<u>208,243</u>	<u>1,807,440</u>
<b>Total Revenues</b>	<b><u>31,516,296</u></b>	<b><u>30,282,783</u></b>	<b><u>1,233,513</u></b>
<b>EXPENSES</b>			
Program Expenses:			
Instruction	17,135,530	17,036,406	99,124
Support Services:			
Pupil Support	1,728,416	1,833,582	(105,166)
Staff Support	490,933	500,806	(9,873)
General Administration	341,009	403,050	(62,041)
School Administration	2,225,406	2,253,677	(28,271)
Business Services	742,440	704,039	38,401
Maintenance/Custodial	2,752,299	2,418,108	334,191
Transportation	1,759,937	1,702,644	57,293
Other	-	7,423	(7,423)
Child Nutrition	1,415,742	1,375,824	39,918
Capital Outlay	1,003,962	969,158	34,804
Debt Service	578,002	1,385,083	(807,081)
Depreciation, unallocated	<u>1,350,249</u>	<u>1,348,905</u>	<u>1,344</u>

<b>Total Expenses</b>	<u>31,523,925</u>	<u>31,938,705</u>	<u>(414,780)</u>
<b>Change in Net Position</b>	(7,629)	(1,655,922)	1,648,293
<b>Net Position – Beginning</b>	<u>17,531,737</u>	<u>19,187,659</u>	<u>(1,655,922)</u>
<b>Net Position – Ending</b>	<u>\$17,524,108</u>	<u>\$17,531,737</u>	<u>\$(7,629)</u>

### District Funds

**General fund.** The general fund is the chief operating fund of the District. At the end of the current fiscal year, unreserved and undesignated fund balance was \$821,248. The unreserved and undesignated fund balance decreased by \$344,792.

Expenditures for general District purposes totaled \$24,602,130 a net increase of 0.52% during the current fiscal year.

### Capital Asset and Debt Administration

**Capital Assets.** The capital projects fund is used to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District.

**Capital Assets  
Governmental Activities  
Net of Accumulated Depreciation  
As of June 30, 2014**

	<u>2013-14</u>	<u>2012-13</u>	<u>Change</u>
Sites	1,353,484	1,353,484	-
Buildings	26,706,591	27,797,114	(1,090,523)
Equipment	387,751	370,786	16,965
Transportation	<u>640,466</u>	<u>790,128</u>	<u>(149,662)</u>
<b>Total Net Assets</b>	<u>\$29,088,292</u>	<u>\$30,311,512</u>	<u>\$(1,223,220)</u>

The capital projects fund has a total fund balance of \$23,274 all of which is restricted for acquisition of capital assets and the purchase of furniture, equipment, and related expenditures.

**Long-term Debt.** The debt service fund has a total fund balance of \$1,582,271, all of which is reserved for the payment of debt service on general obligation bonds. The fund balance decreased by \$654,471.

At year end the District had \$13,955,000 in general obligation bonds outstanding. The debt of the District is secured by an annual tax levy authorized in past years by the patrons.

**Requests for Information.** This financial report is designed to provide a general overview of the Lakeland Joint School District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Tom Taggart, Director of Business and Support Services, Lakeland Joint School District, PO Box 39, Rathdrum, ID 83858.

## **FINANCIAL STATEMENTS**

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

STATEMENT OF NET POSITION

June 30, 2014

**ASSETS**

Current assets		
Cash	485,137	
Investments	1,247,594	
Taxes receivable	317,146	
Unbilled taxes receivable	7,047,213	
Other receivables:		
Due from other governmental units	3,689,990	
Other	168,431	
Inventory	61,213	
Total current assets	<u>13,016,724</u>	
Noncurrent assets		
Non-depreciated capital assets	1,353,484	
Depreciated capital assets	49,650,299	
Less: accumulated depreciation	<u>(21,915,491)</u>	
Total noncurrent assets	<u>29,088,292</u>	
Total Assets		<u>42,105,016</u>

**DEFERRED OUTFLOWS OF RESOURCES**

-

**LIABILITIES**

Current liabilities		
Accounts payable and other current liabilities	3,423,443	
Other post employment benefit payable	155,252	
Current portion of long-term debt	<u>975,000</u>	
Total current liabilities	<u>4,553,695</u>	
Noncurrent liabilities		
Noncurrent portion of long-term debt	<u>12,980,000</u>	
Total Liabilities		<u>17,533,695</u>

**DEFERRED INFLOWS OF RESOURCES**

Unearned property tax revenue	<u>7,047,213</u>
-------------------------------	------------------

**NET POSITION**

Net investment in capital assets	14,880,769	
Restricted for:		
Debt service	1,623,941	
Capital projects	54,549	
Grant programs	292,513	
Unrestricted	<u>672,336</u>	
Total net position		<u>\$ 17,524,108</u>

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho

**STATEMENT OF ACTIVITIES  
For the Year Ended June 30, 2014**

	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Capital Grants</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>and</u>	<u>Changes in Net</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>Position</u>
					<u>Governmental</u>
					<u>Activities</u>
<b>FUNCTIONS/PROGRAMS</b>					
Governmental activities:					
Preschool - 12 Instruction	17,135,530	-	1,825,665	-	(15,309,865)
Support Services:					
Pupil support	1,728,416	-	281,063	-	(1,447,353)
Staff support	490,933	-	-	-	(490,933)
General Administration	341,009	-	-	-	(341,009)
School Administration	2,225,406	-	-	-	(2,225,406)
Business Services	742,440	-	-	-	(742,440)
Maintenance/Custodial	2,752,299	-	-	-	(2,752,299)
Transportation	1,759,937	-	1,128,405	-	(631,532)
Child Nutrition	1,415,742	396,231	1,062,480	-	42,969
Capital Outlay	1,003,962	-	-	-	(1,003,962)
Debt Services	578,002	-	-	49,826	(528,176)
Depreciation, unallocated	1,350,249	-	-	-	(1,350,249)
Total School District	<u>\$ 31,523,925</u>	<u>\$ 396,231</u>	<u>\$ 4,297,613</u>	<u>\$ 49,826</u>	<u>(26,780,255)</u>

**General Revenues**

Taxes	
Property taxes levied for general purposes	5,054,374
Property taxes levied for liability insurance	119,442
Property taxes levied for debt service	1,024,095
Property taxes levied for capital projects	794,738
Federal and State aid not restricted to specific purposes	17,764,294
Bond premium	1,301,764
Other	680,396
Interest and investment earnings	33,523
Total General Revenues	<u>26,772,626</u>
Change in Net Position	(7,629)
<b>Net position - beginning</b>	<u>17,531,737</u>
<b>Net position - ending</b>	<u>\$ 17,524,108</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GOVERNMENTAL FUNDS  
BALANCE SHEET  
June 30, 2014

	General	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
Assets:					
Cash	485,137	-	-	-	485,137
Investments	1,247,167	115	236	76	1,247,594
Due from other funds	437,597	1,198,196	-	146,253	1,782,046
Taxes receivable	226,402	51,904	38,840	-	317,146
Unbilled taxes receivable	4,843,560	1,403,653	800,000	-	7,047,213
Other receivables:					
Due from other governmental units	2,500,643	373,726	296,590	519,031	3,689,990
Other	168,064	-	-	367	168,431
Inventory	-	-	-	61,213	61,213
Total assets	9,908,570	3,027,594	1,135,666	726,940	14,798,770
Deferred outflows of resources	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 9,908,570</b>	<b>\$ 3,027,594</b>	<b>\$ 1,135,666</b>	<b>\$ 726,940</b>	<b>\$ 14,798,770</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
Liabilities:					
Due to other funds	1,344,449	-	190,124	247,473	1,782,046
Accounts payable	39,790	-	90,993	1,929	132,712
Accrued payroll and benefits	2,671,345	-	-	185,025	2,856,370
Total liabilities	4,055,584	-	281,117	434,427	4,771,128
Deferred inflows of resources:					
Deferred revenue	188,178	41,670	31,275	100	261,223
Unearned property tax revenue	4,843,560	1,403,653	800,000	-	7,047,213
Total deferred inflows of resources	5,031,738	1,445,323	831,275	100	7,308,436
Fund balances:					
Nonspendable	-	-	-	61,213	61,213
Restricted	-	1,582,271	23,274	231,200	1,836,745
Unassigned	821,248	-	-	-	821,248
Total fund balances	821,248	1,582,271	23,274	292,413	2,719,206
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 9,908,570</b>	<b>\$ 3,027,594</b>	<b>\$ 1,135,666</b>	<b>\$ 726,940</b>	<b>\$ 14,798,770</b>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL  
ACTIVITIES

For the Year Ended June 30, 2014

Total Fund Balances - Governmental Funds	2,719,206
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in government funds.	
Cost of capital assets	51,003,783
Accumulated depreciation	(21,915,491)
Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.	
	261,223
In the statement of activities, operating expenses are incurred when an exchange transaction takes place. However, in the the government funds the expense did not meet the same criteria.	
	(181,838)
Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the government fund financial statements, an interest expenditure is reported when paid.	
	(252,523)
Other post employment benefits are accrued and expensed in the statements of net position and activities. However, in the government funds, the accrual and expense did not meet the same criteria.	
	(155,252)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of the following:	
General obligation bonds	<u>(13,955,000)</u>
Total Net Position - Governmental Activities	<u>\$ 17,524,108</u>

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho

**GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
For the Year Ended June 30, 2014**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>					
Local	5,725,306	1,082,532	835,161	622,665	8,265,664
State	18,726,132	49,826	-	256,353	19,032,311
Federal	166,567	-	-	2,912,855	3,079,422
Total revenues	<u>24,618,005</u>	<u>1,132,358</u>	<u>835,161</u>	<u>3,791,873</u>	<u>30,377,397</u>
<b>EXPENDITURES</b>					
Instruction	14,861,681	-	-	2,313,359	17,175,040
Support	9,740,449	-	-	281,063	10,021,512
Non-instruction	-	-	-	1,417,117	1,417,117
Capital objects	-	-	976,879	-	976,879
Debt service	-	1,786,829	-	-	1,786,829
Total expenditures	<u>24,602,130</u>	<u>1,786,829</u>	<u>976,879</u>	<u>4,011,539</u>	<u>31,377,377</u>
Excess (deficiency) of revenue over/under expenditures	<u>15,875</u>	<u>(654,471)</u>	<u>(141,718)</u>	<u>(219,666)</u>	<u>(999,980)</u>
Other financing sources (uses):					
Transfer in	10	-	145,315	215,362	360,687
Transfer out	(360,677)	-	-	(10)	(360,687)
Total other financing sources (uses)	<u>(360,667)</u>	<u>-</u>	<u>145,315</u>	<u>215,352</u>	<u>-</u>
Net change in fund balance	(344,792)	(654,471)	3,597	(4,314)	(999,980)
Fund balance-Beginning of year	<u>1,166,040</u>	<u>2,236,742</u>	<u>19,677</u>	<u>296,727</u>	<u>3,719,186</u>
Fund balance-End of year	<u>\$ 821,248</u>	<u>\$ 1,582,271</u>	<u>\$ 23,274</u>	<u>\$ 292,413</u>	<u>\$ 2,719,206</u>

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2014**

Net change in fund balances - total governmental funds		(999,980)
Amounts reported for governmental activities in the statement of activities are different because:		
<p>Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.</p>		
Capital outlays	127,029	
Depreciation expense	<u>(1,350,249)</u>	(1,223,220)
<p>In the statement of activities, the bond issuance costs that have been amortized in the prior year are now expensed in the current year with the implementation of GASB 65.</p>		
		(164,110)
<p>Some property taxes will not be collected for several months after the District's fiscal year ends and they are not considered as "available" revenues in the governmental funds. Instead they are counted as deferred tax revenues. They are however, recorded as revenues in the statement of activities.</p>		
		(162,865)
<p>In the statement of activities, bond premiums are recognized in the current year with the implementation of GASB 65. These revenues had previously been recognized in the governmental funds.</p>		
		1,301,764
<p>In the statement of activities, operating expenses are incurred when an exchange transaction takes place. However, in the the government funds the expense did not meet the same criteria.</p>		
		(132,155)
<p>Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the governmental fund financial statements, an interest expenditure is reported when due.</p>		
		22,937
<p>Repayment of the principal on general bonded indebtedness is an expenditure in the governmental funds, but they reduce long-term liabilities in the statement of net position and do not affect the statement of activities.</p>		
		<u>1,350,000</u>
Net change in net position of governmental activities		<u>\$ (7,629)</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2014

	Original Budget	Amended Budget	Actual	Variances Favorable (Unfavorable)	
				Original to Actual	Amended to Actual
<b>REVENUES</b>					
Local:					
Taxes	5,068,500	5,068,500	5,239,091	170,591	170,591
Earnings on investments	37,500	37,500	32,158	(5,342)	(5,342)
Other	93,000	93,000	454,057	361,057	361,057
Total local	<u>5,199,000</u>	<u>5,199,000</u>	<u>5,725,306</u>	<u>526,306</u>	<u>526,306</u>
State:					
Base program	15,220,000	15,220,000	14,879,115	(340,885)	(340,885)
Transportation	1,060,000	1,060,000	1,128,405	68,405	68,405
Tuition equivalency	65,000	65,000	41,559	(23,441)	(23,441)
Benefit apportionment	2,119,333	2,119,333	2,063,389	(55,944)	(55,944)
Other state support	-	-	291,712	291,712	291,712
Lottery/additional state maintenance	-	-	82,399	82,399	82,399
Revenue in lieu of taxes	2,578	2,578	63,892	61,314	61,314
Other state revenue	152,000	152,000	175,661	23,661	23,661
Total state	<u>18,618,911</u>	<u>18,618,911</u>	<u>18,726,132</u>	<u>107,221</u>	<u>107,221</u>
Federal:					
Restricted	237,500	237,500	166,567	(70,933)	(70,933)
Total revenues	<u>24,055,411</u>	<u>24,055,411</u>	<u>24,618,005</u>	<u>562,594</u>	<u>562,594</u>
<b>EXPENDITURES</b>					
Instruction:					
Salaries	10,769,117	10,769,117	11,315,984	(546,867)	(546,867)
Benefits	3,207,769	3,207,769	3,279,729	(71,960)	(71,960)
Purchased services	47,000	47,000	46,270	730	730
Supply-materials	341,500	341,500	219,698	121,802	121,802
Total instruction	<u>14,365,386</u>	<u>14,365,386</u>	<u>14,861,681</u>	<u>(496,295)</u>	<u>(496,295)</u>
Support:					
Salaries	5,721,688	5,721,688	5,709,897	11,791	11,791
Benefits	1,688,725	1,688,725	1,671,461	17,264	17,264
Purchased services	1,042,500	1,042,500	1,382,574	(340,074)	(340,074)
Supply-materials	777,612	777,612	848,023	(70,411)	(70,411)
Insurance	129,500	129,500	128,494	1,006	1,006
Total support	<u>9,360,025</u>	<u>9,360,025</u>	<u>9,740,449</u>	<u>(380,424)</u>	<u>(380,424)</u>
Contingency	85,000	85,000	-	85,000	85,000
Total expenditures	<u>23,810,411</u>	<u>23,810,411</u>	<u>24,602,130</u>	<u>(791,719)</u>	<u>(791,719)</u>
Excess (deficiency) of revenues other expenditures	<u>245,000</u>	<u>245,000</u>	<u>15,875</u>	<u>(229,125)</u>	<u>(229,125)</u>
Other financing sources (uses):					
Transfer in:					
Special revenue funds	35,000	35,000	10	(34,990)	(34,990)
Transfer out:					
Special revenue funds	(167,000)	(167,000)	(215,362)	(48,362)	(48,362)
Plant facility funds	(113,000)	(113,000)	(145,315)	(32,315)	(32,315)
Total other financing sources (uses)	<u>(245,000)</u>	<u>(245,000)</u>	<u>(360,667)</u>	<u>(115,667)</u>	<u>(115,667)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(344,792)</u>	<u>\$ (344,792)</u>	<u>\$ (344,792)</u>
Fund balance-Beginning of year			1,166,040		
Fund balance-End of year			<u>\$ 821,248</u>		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho

**DEBT SERVICE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2014**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<b>Variances</b> <b>Favorable (Unfavorable)</b>	
				<u>Original to Actual</u>	<u>Amended to Actual</u>
<b>REVENUES</b>					
Local:					
Taxes	1,000,000	1,000,000	1,081,332	81,332	81,332
Earnings on investments	5,000	5,000	1,200	(3,800)	(3,800)
Total local	<u>1,005,000</u>	<u>1,005,000</u>	<u>1,082,532</u>	<u>77,532</u>	<u>77,532</u>
State:					
Other state revenue	57,500	57,500	49,826	(7,674)	(7,674)
Total revenues	<u>1,062,500</u>	<u>1,062,500</u>	<u>1,132,358</u>	<u>69,858</u>	<u>69,858</u>
<b>EXPENDITURES</b>					
Debt service:					
Principal	1,250,000	1,250,000	1,350,000	(100,000)	(100,000)
Interest	582,405	582,405	436,829	145,576	145,576
Total expenditures	<u>1,832,405</u>	<u>1,832,405</u>	<u>1,786,829</u>	<u>45,576</u>	<u>45,576</u>
Net change in fund balance	<u>\$ (769,905)</u>	<u>\$ (769,905)</u>	(654,471)	<u>\$ 115,434</u>	<u>\$ 115,434</u>
Fund balance-Beginning of year			<u>2,236,742</u>		
Fund balance-End of year			<u>\$ 1,582,271</u>		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho

**SCHOOL PLANT FACILITY FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2014**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<b>Variances</b> <b>Favorable (Unfavorable)</b>	
				<u>Original to Actual</u>	<u>Amended to Actual</u>
<b>REVENUES</b>					
Local:					
Taxes	800,000	800,000	835,091	35,091	35,091
Earnings on investments	-	-	70	70	70
Total revenues	<u>800,000</u>	<u>800,000</u>	<u>835,161</u>	<u>35,161</u>	<u>35,161</u>
<b>EXPENDITURES</b>					
Purchased services	7,500	7,500	-	7,500	7,500
Capital objects	<u>1,019,000</u>	<u>1,019,000</u>	<u>976,879</u>	<u>42,121</u>	<u>42,121</u>
Total expenditures	<u>1,026,500</u>	<u>1,026,500</u>	<u>976,879</u>	<u>49,621</u>	<u>49,621</u>
Excess (deficiency) of revenues over/under expenditures	(226,500)	(226,500)	(141,718)	84,782	84,782
Other financing sources (uses):					
Transfer in	<u>120,000</u>	<u>120,000</u>	<u>145,315</u>	<u>25,315</u>	<u>25,315</u>
Net change in fund balance	<u>\$ (106,500)</u>	<u>\$ (106,500)</u>	3,597	<u>\$ 110,097</u>	<u>\$ 110,097</u>
Fund balance-Beginning of year			<u>19,677</u>		
Fund balance-End of year			<u>\$ 23,274</u>		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**FIDUCIARY FUNDS AND COMPONENT UNIT**  
**STATEMENT OF NET POSITION**  
**June 30, 2014**

	<b>Agency Funds</b>	<b>Component Unit Lakeland Education Foundation, Inc.</b>
	<u>          </u>	<u>          </u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
Assets:		
Cash	80,461	72,089
Investments	274,860	-
Total assets	<u>355,321</u>	<u>72,089</u>
 Deferred outflows of resources	 <u>-</u>	 <u>-</u>
Total assets and deferred outflows of resources	<u><u>\$ 355,321</u></u>	<u><u>\$ 72,089</u></u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>		
Liabilities:		
Due to student groups	355,321	-
 Deferred inflows of resources	 <u>-</u>	 <u>-</u>
Total liabilities and deferred inflows of resources	<u>355,321</u>	<u>-</u>
<b>NET POSITION</b>		
Restricted	<u>-</u>	<u>72,089</u>
Total net position	<u><u>\$ -</u></u>	<u><u>\$ 72,089</u></u>

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**COMPONENT UNIT - LAKELAND EDUCATION FOUNDATION, INC.**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN NET POSITION**  
**For the Year Ended June 30, 2014**

**REVENUES**

Net investment income	82
Restricted donations	<u>18,587</u>

Total revenues 18,669

**EXPENDITURES**

Administrative expenses	1,514
Scholarship awards	<u>14,095</u>

Total expenditures 15,609

**Change in Net Position** 3,060

**Net Position - Beginning** 69,029

**Net Position - Ending** \$ 72,089

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Notes to the Financial Statements**  
**June 30, 2014**

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**NOTE 1      Summary of Significant Account Policies**

The financial statements of the Lakeland Joint School District No. 272 have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below:

**Reporting Entity**

The Lakeland Joint School District No. 272 is the basic level of government, which has financial accountability, and control over all activities related to the public school education within the District. The Board receives funding from local, state and federal government sources and must comply with the requirements of these funding source entities. However, the Board is not included in any other governmental "reporting entity" as defined by GASB pronouncements, since Board members are elected by the public and have decision making authority, the authority to levy taxes, the power to designate management, the ability to significantly influence operations and have primary financial accountability for fiscal matters. The unaudited financial statements of the Lakeland Education Foundation, Inc., a component unit, are presented discretely on the Statement of Net Position and Statement of Changes in Net Position.

**Basis of Presentation, Fund Accounting** - District-wide Statements: The statement of net position and the statement of activities display information about the financial activities of the overall district, except for fiduciary activities. Only governmental-type activities are shown, since there are no "business-type activities" within the school district.

The statement of activities presents a comparison between direct expenses and program revenues for each different function of the District's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses – expenses of the District related to the administration and support of the District's programs, such as personnel and accounting – are not allocated to programs.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are

restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state foundation aid, are presented as general revenues.

- **Fund Financial Statements:** The fund financial statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- **General Fund.** This is the District's primary operating fund. It accounts for all financial resources, except those required to be accounted for in another fund.
- **Debt Service Fund.** This fund is used to account for the financial resources that are legally restricted for the retirement of District general obligation bonds.
- **Capital Projects Fund.** This fund is used to account for financial resources that are legally restricted for the acquisition, construction, or major repair of school property.

The District reports the following fund types:

- **Agency funds.** These funds account for assets held by the District as an agent for various student groups and clubs.

**Component Unit:**

- The District reports the net position and changes in net position of one component unit, the Lakeland Education Foundation, Inc. The component unit financial statements are presented pursuant to GASB 39 because the economic resources received by the Foundation are held for the direct benefit of the District and its students.
- The unaudited statements of the Lakeland Education Foundation, Inc. are fiduciary in nature and are not included in the activity of the government wide financial statements.

**Basis of Accounting** - The District-wide and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are

recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Property taxes, state support and grant revenues are susceptible to accrual.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Under the terms of grant agreements, the District funds certain programs by cost-reimbursement grants and general revenues. When program expenses are incurred, the related revenue of cost-reimbursement grants is recognized.

**Restricted Resources** - The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**Budgets** - Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual budgets are adopted for general, special revenue, and capital projects funds.

The Board of Trustees follows these procedures in establishing the budgetary data reflected in the financial statements:

1. At least 14 days prior to the public hearing the District publishes a proposed budget for public review.
2. A public hearing is set to obtain taxpayers comments.
3. The final budget is adopted by resolution of the Board at the regular June meeting of the Board of Directors.
4. Prior to July 15, the final budget is filed with the State Department of Education.

The budget is a plan of spending under which expenditures may not exceed the budget at the fund level.

**Cash and Investments** - The District's cash includes amounts in demand deposits and checking accounts in local depositories. Investments are deposited in the Idaho State Treasurer's Local Government Investment Pool, which allow school districts within the state of Idaho to pool their funds for investments purposes.

Interest income is defined as non-operating revenue.

Deposits in State Treasurer's local government investment pool are stated at cost, which approximates market. All funds are invested in accordance with Section 67-1210 and 67-1210A of the Idaho Code. The primary objectives of the investment pool, in order of priority, are safety, liquidity, and yield.

**Short-Term Interfund Loans Receivables/Payables** - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

**Inventory** - The District does not follow the practice of capitalizing expendable supplies at year-end in the General Fund. All supplies are recorded as expenditures in the period in which they were purchased. However, in the Food Service Fund, the District records inventory of food commodities at cost at year-end.

**General Fixed Assets** - Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received.

The Board has set a capitalization threshold of \$5,000. All purchases and improvements to facilities, which are not considered repairs, are capitalized and depreciated using the straight-line method in the government-wide statements and proprietary funds. Lives for buildings and improvements range from 15–30 years. Lives for equipment range from 3–10 years. Vehicles and school buses have estimated lives of 10-20 years.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**Accumulated Unpaid Vacation and Sick Pay** - Under the terms of the "Lakeland Joint School District Personnel Manual" District employees are granted vacation and sick leave in varying amounts. In the event an employee leaves the District's services, unused vacation credits are compensated at the employee's current

rate of pay, ranging from 0 - 15 days. Employees are not paid for unused sick leave upon termination of employment with the District.

**Long Term Obligations** - In the District-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. In the fund financial statements, governmental fund types recognized bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Deferred Compensation** - The Sick Leave Bank represents a type of long-term payroll protection insurance for absences beyond the employee's accumulated sick leave. Participation is optional for all employees eligible for the Idaho Public Employees Retirement System, with all new participants contributing one sick leave day.

The Bank is administered by an in-District five-member committee as provided in the Teacher Negotiated Agreement. At June 30, 2014 there were 138.5 days of sick leave in the bank.

**Short-Term Interfund Receivables/Payables** - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other fund" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables."

**Encumbrances** - The District does not utilize an encumbrance system.

**Estimates** - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Fund Equity, GASB 54** - The *nonspendable* fund balance category includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The *restricted* fund balance category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers (grants), or through enabling legislation. The *committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Amounts in the *assigned* fund balance classification are intended to be used by the

government for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, *assigned* fund balance represents the remaining amount that is not restricted or committed. *Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amount not contained in the other classifications.

**Deferred Revenue** - Deferred revenue in the General, Debt Service and Capital Projects Funds represent property taxes recorded but not estimated to be collected within 60 days of the end of the accounting period.

**Unearned Property Tax Revenue** - Unearned property tax revenue in the General Fund, Debt Service Fund and Capital Projects Fund represent the property taxes levied for 2014 that is measurable but unavailable to the District, and therefore recorded as a deferred inflow of resources in both the governmental funds and the government-wide financial statements.

**Subsequent Events** - Management has evaluated subsequent events through the date of the audit report. This is the date the financial statements were available to be issued. Management has concluded that no material subsequent events have occurred.

## **NOTE 2      Property Tax**

The District's property tax is levied each October on the value listed as of the prior January 1 for all real property located in the District. A revaluation of all property is required to be completed no less than every five years. The market value for the District as of January 1, 2013 upon which the 2013 levy was based was \$2,015,838,399.

The District's actual levy was 0.569% per \$100 of market valuation for tort liability insurance and claims, 3.97% for school plant facilities, and 4.99% for the payment of principal and interest on long-term debt. The combined tax rate to finance educational services other than the payment of principal and interest on long-term debt and plant facility acquisitions for the year ended June 30, 2014 was 25.12% per \$100, which means the District was required to pass an override levy in the amount of 24.56% per \$100. The total tax levy for the year ended June 30, 2014 was \$6,862,130 with total tax collections being \$6,630,855.

Taxes are due in two equal installments on the December 20 and June 20 following the levy date. Current tax collections for the year ended June 30, 2014 were 96.63% of the tax levy. Property taxes levied for 2013 are recorded as receivables if uncollected and a deferred revenue amount is recorded to the extent of taxes not estimated to be collected within 60 days of the end of the accounting period.

In accordance with GASB 33, *Accounting and Financial Reporting for Nonexchange Transactions*, the District has recognized the 2014 property tax levy as an asset. This levy is an enforceable legal claim created during the fiscal year. The 2014 property tax levy funds are considered unearned as of June 30, 2014. The total property taxes levy for 2014 of \$7,047,213 is recorded as uncollected but are not considered earned or available at June 30, 2014. The entire receivable is considered a deferred inflow of resources.

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Capital Projects Fund</b>	<b>Total</b>
Total taxes receivable				
At June 30, 2014	226,402	51,904	38,840	317,146
Less: Taxes collected by The County Treasurer by August 31, 2014	<u>38,224</u>	<u>10,234</u>	<u>7,565</u>	<u>56,023</u>
Deferred revenue	<u>\$188,178</u>	<u>\$41,670</u>	<u>\$31,275</u>	<u>\$261,123</u>

### NOTE 3 Deposits and Investments

#### Deposits

	<b><u>Carrying Amount</u></b>	<b><u>Bank Balance</u></b>
<b>Cash</b>		
Checking and Savings Accounts	<u>\$565,598</u>	<u>\$1,455,287</u>

Deposits were with Panhandle State Bank of which \$250,000 of interest bearing accounts and non-interest bearing accounts were covered by Federal Deposit Insurance. The remaining \$1,205,287 balance is in excess of the FDIC insured limit and uncollateralized.

#### Investments

Detail of investments at June 30, 2014 are as follows:

	<b>Rate</b>	<b>General Fund</b>	<b>Special Revenue</b>	<b>Capital Projects</b>	<b>Debt Service</b>	<b>Agency</b>	<b>Total</b>
Investment in State							
Treasures Pool	Variable	147	76	236	115	274,860	275,434
State Treasurer							
Diversified Bond Fund	Variable	<u>1,247,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,247,020</u>
Total		<u>\$1,247,167</u>	<u>\$ 76</u>	<u>\$ 236</u>	<u>\$ 115</u>	<u>\$274,860</u>	<u>\$1,522,454</u>

The District's investments, except for amounts held in the State Treasurer's Pool, are classified as uncollateralized.

### Investment Maturities:

<u>External Investment Pool</u>	<u>Book Value</u>	<u>Market Value</u>	<u>Less than 1 Year</u>	<u>1-8 Years</u>
State Investment Pool	275,434	275,434	275,434	-
Diversified Bond Fund	1,247,020	1,283,557	146,201	1,100,819

The State Treasurer's Local Government Investment Pool is managed by the State of Idaho Treasurer's office. All funds are invested in accordance with Section 67-1210 and 67-1210A of Idaho Code. Authorized investments include bonds, treasury bills, interest-bearing notes, and other obligations of the U.S. Government, general obligation or revenue bonds of the State of Idaho or other local governments within the state of Idaho, bonds, debentures, or other similar obligations issued by the farm credit system or by public corporations of the state of Idaho, repurchase agreements covered by any legal investment for the state of Idaho, tax anticipation bonds or notes and income and revenue anticipation bonds or notes of taxing districts of the state of Idaho, revenue bonds of institutions of higher education of the state of Idaho, and time deposits and savings accounts in amounts not to exceed applicable insurance limits. The primary objectives of the investment pool, in order of priority, are safety, liquidity, and yield.

The Diversified Bond Fund (DBF) was created by the Idaho State Treasurer's Office as an alternative investment to the short term investment funds such as the Local Government Investment Pool, for those State agencies and Public Agencies, and Municipalities who are able to assume less liquidity and more price volatility for the potential of greater returns over the long run. The investment object of the DBF is to provide a total return consistent with a high quality intermediate-term diversified fixed income portfolio. Investment management emphasis is placed on total return. All funds are invested in accordance with Section 67-120 and 67-1210A of Idaho Code.

The State Treasurer's investment policies and the Local Government Investment Pool and Diversified Bond Fund financial statements can be obtained by writing P.O. Box 83720, Boise, ID 83720-0091.

*Custodial credit risk* for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. Custodial credit risk for investments is the risk that in the event of the failure of the counter party (e.g. broker-dealer) to a transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District does not have a policy restricting the amount of deposits and investments subject to custodial credit risk.

*Credit risk* is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization such as Moody's or Standard & Poor's. The investments of the District at year-end are not required to be rated. The District does not have a policy regarding credit risk.

*Interest rate risk* is the risk that changes in market interest rates will adversely impact the fair value of an investment. Investments that are fixed for longer periods are likely to experience greater variability in their fair values due to future changes in interest rate. At year-end, the District is not subject to interest rate risk as all investments are held in the State Treasurer's Local Government Investment Pool, which has a maturity of 91 days. The District does not have a policy regarding interest rate risk.

*Concentration of credit risk* is the risk that concentration of investments with one issuer represents heightened risk of potential loss. No specific percentage identifies when concentration risk is present. The Governmental Accounting Standards Board has adopted a principal that governments should provide note disclosure when five percent of the total investments of the entity are concentrated in any one issuer. Investments in obligations specifically guaranteed by the U.S. government, mutual funds, and other pooled investments are exempt from disclosure. The district has no policy limiting the amount it may invest in any one issuer.

#### **NOTE 4      Changes in Capital Assets**

A summary of changes in capital assets and accumulated depreciation is as follows:

	<b>July 1, 2013</b>			<b>June 30, 2014</b>
	<b><u>Balance</u></b>	<b><u>Additions</u></b>	<b><u>Deletions</u></b>	<b><u>Balance</u></b>
<b>Capital Assets not being depreciated</b>				
Land Improvements	<u>1,353,484</u>	-	-	<u>1,353,484</u>
<b>Capital Assets being depreciated</b>				
Buildings	44,836,653	-	-	44,836,653
Equipment	1,198,417	127,029	-	1,325,446
Transportation	<u>3,488,200</u>	-	-	<u>3,488,200</u>
Total depreciated assets	<u>49,523,270</u>	<u>127,029</u>	-	<u>49,650,299</u>

Less: accumulated depreciation

Buildings	(17,039,539)	(1,090,523)	-	(18,130,062)
Equipment	(827,631)	(110,064)	-	(937,695)
Transportation	<u>(2,698,072)</u>	<u>(149,662)</u>	<u>-</u>	<u>(2,847,734)</u>
Total Accumulated Depreciation	<u>(20,565,242)</u>	<u>(1,350,249)</u>	<u>-</u>	<u>(21,915,491)</u>
Governmental Activities assets (net)	<u>\$30,311,512</u>	<u>\$(1,223,220)</u>	<u>\$ -</u>	<u>\$29,088,292</u>

**NOTE 5 Long Term Debt**

The following is a summary of bond transactions of the District for the year ended June 30, 2014:

**General Obligation**

Bonds payable at July 1, 2013	15,305,000
Debt issued	-
Debt retired	<u>1,350,000</u>
Bonds payable at June 30, 2014	<u>\$13,955,000</u>

Bonds payable at June 30, 2014, are comprised of the following individual issues:

**General Obligation Bonds:**

2013 Refunding Series-

Original issue of \$8,490,000 due August 15, 2025.	
Interest varies between 2.0% and 4.0%	8,390,000

2012 Refunding Series -

Original issue of \$3,955,000 due August 15, 2023.	
Interest is stated at 3.0%	3,955,000

Series 2003 –

Original issue of \$6,900,000 due August 15, 2014. Interest varies between 3.7% and 4.0%	365,000
--	---------

Series 2005 –

Original issue of \$9,770,000 due August 15, 2015. Interest varies between 4.0% and 5.0%	<u>1,245,000</u>
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Total	<u>\$ 13,955,000</u>
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The annual requirements to amortize all debt outstanding as of June 30, 2014 including interest payments are as follows:

**SERIES 2003**

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2014	<u>\$3.700</u>	<u>\$365,000</u>	<u>\$6,753</u>	<u>\$371,753</u>

**SERIES 2005**

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2014	5.000	610,000	31,125	641,125
02-15-2015		-	15,875	15,875
08-15-2015	5.000	<u>635,000</u>	<u>15,875</u>	<u>650,875</u>
Total		<u>\$1,245,000</u>	<u>\$62,875</u>	<u>\$1,307,875</u>

**SERIES 2012 – Refunding Series**

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2014	-	-	59,325	59,325
02-15-2015			59,325	59,325
08-15-2015	3.00	390,000	59,325	449,325
02-15-2016			53,475	53,475
08-15-2016	3.00	400,000	53,475	453,475
02-15-2017			47,475	47,475
08-15-2017	3.00	415,000	47,475	462,475
02-15-2018			41,250	41,250
08-15-2018	3.00	425,000	41,250	466,250
02-15-2019			34,875	34,875
08-15-2019	3.00	440,000	34,875	474,875
02-15-2020			28,275	28,275
08-15-2020	3.00	455,000	28,275	483,275
02-15-2021			21,450	21,450
08-15-2021	3.00	460,000	21,450	481,450
02-15-2022			14,550	14,550
08-15-2022	3.00	480,000	14,550	494,550
02-15-2023			7,350	7,350
08-15-2023	3.00	<u>490,000</u>	<u>7,350</u>	<u>497,350</u>
		<u>\$3,955,000</u>	<u>\$675,375</u>	<u>\$4,630,375</u>

**SERIES 2013 – Refunding Series**

<u>Date of Redemption</u>	<u>Interest Rate</u>	<u>Bond Principal</u>	<u>Interest Requirement</u>	<u>Total Requirement</u>
08-15-2014	-	-	153,375	153,375
02-15-2015			153,375	153,375
08-15-2015	-	-	153,375	153,375
02-15-2016			153,375	153,375

08-15-2016	4.00	680,000	153,375	833,375
02-15-2017			139,775	139,775
08-15-2017	4.00	705,000	139,775	844,775
02-15-2018			125,675	125,675
08-15-2018	4.00	760,000	125,675	885,675
02-15-2019			110,475	110,475
08-15-2019	4.00	790,000	110,475	900,475
02-15-2020			94,675	94,675
08-15-2020	4.00	825,000	94,675	919,675
02-15-2021			78,175	78,175
08-15-2021	4.00	855,000	78,175	933,175
02-15-2022			61,075	61,075
08-15-2022	4.00	890,000	61,075	951,075
02-15-2023			43,275	7,350
08-15-2023	3.00	925,000	43,275	968,275
02-15-2024			29,400	29,400
08-15-2024	3.00	975,000	29,400	1,004,400
02-15-2025			14,775	14,775
08-15-2025	3.00	<u>985,000</u>	<u>14,775</u>	<u>999,775</u>
		<u>\$8,390,000</u>	<u>\$2,161,475</u>	<u>\$10,551,475</u>

**Combined Totals**

<u>Year Ending</u>	<u>Bonds</u>	<u>Interest</u>	<u>Total</u>
2014-2015	975,000	479,153	1,454,153
2015-2016	1,025,000	435,425	1,460,425
2016-2017	1,080,000	394,100	1,474,100
2017-2018	1,120,000	354,175	1,474,175
2018-2019	1,185,000	312,275	1,497,275
2019-2020	1,230,000	268,300	1,498,300
2020-2021	1,280,000	222,575	1,502,575
2021-2022	1,315,000	175,250	1,490,250
2022-2023	1,370,000	126,250	1,496,250
2023-2024	1,415,000	80,025	1,495,025
2024-2025	975,000	44,175	1,019,175
2025-2026	<u>985,000</u>	<u>14,775</u>	<u>999,775</u>
Total	<u>\$13,955,000</u>	<u>\$2,906,478</u>	<u>\$16,861,478</u>

Changes in long-term bond obligations: During the year ended June 30, 2014, the following changes occurred in liabilities:

	<u>Balance</u> <u>July 1, 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2014</u>
Series 2003	715,000	-	350,000	365,000
Series 2005	1,245,000	-	-	1,245,000
2012 Refunding Series	3,955,000	-	-	3,955,000

Series 2006	900,000	-	900,000	-
2013 Refunding Series	8,490,000	-	100,000	8,390,000
Deferred Amounts:				
For issuance premium	<u>1,301,764</u>	-	<u>1,301,764</u>	-
Totals	<u>\$16,606,764</u>	<u>\$ -</u>	<u>\$2,651,764</u>	<u>\$13,955,000</u>

The District's Legal Debt Margin is calculated at 5% of the fair market value of property located within the District. At June 30, 2014 the Legal Debt Margin was:

Market Value at January 1, 2013	2,015,838,399
Percentage Allowed	<u>5%</u>
Debt Limitation	100,791,920
Less: Bonded debt at June 30, 2014	<u>13,955,000</u>
Legal Debt Margin	<u>\$86,836,920</u>

As of June 30, 2014, \$1,582,271 was available in the debt service fund to service the general obligation bonds.

## NOTE 6 Employee's Retirement System

Public Employee Retirement System of Idaho (PERSI) – The PERSI Base Plan, a cost sharing multiple-employer public retirement system, was created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and the employer contribute. The Plan provides benefits based on members' years of service, age, and compensation. In addition, benefits are provided for disability, death, and survivors of eligible members or beneficiaries. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible state and school district employees, the legislation provided for other political subdivisions to participate by contractual agreement with PERSI. After 5 years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% (2.3% police/firefighter) of the average monthly salary for the highest consecutive 42 months.

PERSI issues publicly available stand alone financial reports that include audited financial statements and required supplementary information. These reports may be obtained from PERSI's website [www.persi.idaho.gov](http://www.persi.idaho.gov).

The actuarially determined contribution requirements of the School and its employees are established and may be amended by the PERSI Board of Trustees. For the year ended June 30, 2014, the required contribution rate as a percentage

of covered payroll for members was 6.79%. The employer rate as a percentage of covered payroll was 11.32%. Lakeland Joint School District No. 272's contributions required and paid were \$2,002,195, \$1,844,012 and \$1,781,904 for the three years ended June 30, 2014, 2013, and 2012, respectively.

**NOTE 7      Contingent Liabilities**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

**NOTE 8      Excess of Actual Expenditures over Budget in Individual Funds**

The following funds had an excess of actual expenditures over budget for the year ended June 30, 2014:

<u>Fund</u>	<u>Excess</u>
General	791,719
Child Nutrition	65,430
Federal Forest	13,584
Title I-A, ESEA – Improving Basic Programs	2,707
IDEA Part B – School Age	60,720
State Professional Technical	2,726
Title II-A, ESEA – Improving Teacher Quality	15,488
Perkins III – Professional Technical Act	7,047
Professional Technical Academy	6,722

These over-expenditures arose due to an increase in Local, State and Federal funding. To meet the student's education needs, the Board of Trustees approved the additional expenditures when additional funding became available. Idaho Code Section 33-701 allows the District to make budget adjustments to reflect the availability of funds and the requirements of the school district.

**NOTE 9      Interfund Receivables, Payables and Transfers**

Generally accepted accounting principles require disclosure of certain information concerning individual funds including:

**Interfund Transfers** - Transfers to support the operations of other funds are recorded as "Transfers" and are classified with "Other financing sources or uses." Idaho Code and State Department of Education Regulations mandate transfers into the Capital Projects Fund to cover the depreciation reimbursement, and

transfers into the School Lunch Fund from the General Fund to provide a matching contribution. Total transfers are as follows:

<u>Fund</u>	<u>Out</u>	<u>In</u>
General	360,677	10
Before and After School Enrichment	-	13,640
Miscellaneous Grant	10	-
Professional Technical Academy	-	166,722
Child Nutrition	-	35,000
School Plant Facility	-	<u>145,315</u>
	<u>\$360,687</u>	<u>\$360,687</u>

**NOTE 10 Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

**NOTE 11 Other Post-Employment Benefits**

Fiscal year-end 2009 was the first year of recognition of a non-current liability for Other Post-Employment Benefits (OPEB) pursuant to the requirements of GASB Statement 45.

The Lakeland Joint School District #272 Employee Group Benefits Plan is a single-employer plan that provides health insurance benefits to eligible retirees and their dependents from the time of retirement until the employee/retiree reaches age 65 and becomes eligible for Medicare benefits. Retirees pay 100% of the premium cost for themselves and their dependents.

The District believes the cost of updating the GASB 45 information cannot be justified at this time. The amount shown as a non-current liability represents the annual required contribution as of June 30, 2009 in the amount of \$155,252.

**NOTE 12 Cooperative Service Agency**

On August 24, 2010, the patrons of the District passed a plant facility levy to fund the professional technical campus (Kootenai Technical Education Campus) located within the Lakeland Joint School District. The project involves Lakeland, Post Falls School District, Coeur d’Alene School District, North Idaho College, and local businesses. A twenty acre building site has been donated by local businesses for the construction of the facility. The property is situated between property purchased by North Idaho College for a vocational education facility, and property the District purchased for a future high school. The funding for

Lakeland's land purchase was secured through a 2005 bond sale. All three districts were successful in their respective elections. Construction of the facility was completed in July, 2012. The facility opened in the fall of 2012.

**NOTE 13 Deficit Fund Balance**

The District had the following deficit fund balance at June 30, 2014:

Before and After School Enrichment	\$515
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It is the District's intent on eliminating the deficit by next fiscal year.

## **COMBINING AND INDIVIDUAL FUND STATEMENTS**

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**General Fund**

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To account for resources traditionally associated with school operations which are not required to be accounted for in another fund.

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND  
BALANCE SHEET  
June 30, 2014

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets:

Cash	485,137
Investments	1,247,167
Due from other funds	437,597
Taxes receivable	226,402
Unbilled taxes receivable	4,843,560
Other receivables:	
Taxes due from county	1,974,682
State support program	525,961
Interest receivable	1,861
Other receivables	166,203

Total assets 9,908,570

Deferred outflows of resources -

TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

\$ 9,908,570

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND  
BALANCE

Liabilities:

Due to other funds	1,344,449
Accounts payable	39,790
Accrued payroll and benefits	2,671,345

Total liabilities 4,055,584

Deferred inflows of resources:

Deferred revenue	188,178
Unearned property tax revenue	4,843,560

Total deferred inflows of resources 5,031,738

Fund balance:

Unassigned	821,248
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Total fund balance 821,248

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND  
FUND BALANCE

\$ 9,908,570

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho

**GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Local:			
Taxes	5,239,091	5,068,500	170,591
Earnings on investments	32,158	37,500	(5,342)
Other	454,057	93,000	361,057
Total local	<u>5,725,306</u>	<u>5,199,000</u>	<u>526,306</u>
State:			
Base program	14,879,115	15,220,000	(340,885)
Transportation	1,128,405	1,060,000	68,405
Tuition equivalency	41,559	65,000	(23,441)
Benefit apportionment	2,063,389	2,119,333	(55,944)
Other state support	291,712	-	291,712
Lottery/additional state maintenance	82,399	-	82,399
Revenue in lieu of taxes	63,892	2,578	61,314
Other state revenue	175,661	152,000	23,661
Total state	<u>18,726,132</u>	<u>18,618,911</u>	<u>107,221</u>
Federal:			
Restricted	166,567	237,500	(70,933)
Total revenues	<u>24,618,005</u>	<u>24,055,411</u>	<u>562,594</u>
<b>EXPENDITURES</b>			
Instruction:			
Salaries	11,315,984	10,769,117	(546,867)
Benefits	3,279,729	3,207,769	(71,960)
Purchased services	46,270	47,000	730
Supply-materials	219,698	341,500	121,802
Total instruction	<u>14,861,681</u>	<u>14,365,386</u>	<u>(496,295)</u>
Support:			
Salaries	5,709,897	5,721,688	11,791
Benefits	1,671,461	1,688,725	17,264
Purchased services	1,382,574	1,042,500	(340,074)
Supply-materials	848,023	777,612	(70,411)
Insurance	128,494	129,500	1,006
Total support	<u>9,740,449</u>	<u>9,360,025</u>	<u>(380,424)</u>
Contingency	-	85,000	85,000
Total expenditures	<u>24,602,130</u>	<u>23,810,411</u>	<u>(791,719)</u>

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**AND ACTUAL (Continued)**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance Favorable (Unfavorable)</b>
Excess (deficiency) of revenues over/under expenditures	15,875	245,000	(229,125)
Other financing sources (uses):			
Transfer in:			
Special revenue funds	10	35,000	(34,990)
Transfer out:			
Special revenue funds	(215,362)	(167,000)	(48,362)
Plant facility funds	(145,315)	(113,000)	(32,315)
Total other financing sources (uses)	(360,667)	(245,000)	(115,667)
Net change in fund balance	(344,792)	\$ -	\$ (344,792)
Fund balance-Beginning of year	1,166,040		
Fund balance-End of year	\$ 821,248		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho

**GENERAL FUND  
SCHEDULE OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL  
For the Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<b>Variance Favorable (Unfavorable)</b>
<b>INSTRUCTION:</b>			
Elementary school			
Salaries	4,610,470	4,441,553	(168,917)
Benefits	1,354,298	1,282,646	(71,652)
Purchased services	6,206	6,000	(206)
Supply-materials	104,501	160,750	56,249
Total elementary school	<u>6,075,475</u>	<u>5,890,949</u>	<u>(184,526)</u>
Secondary school			
Salaries	4,796,047	4,547,957	(248,090)
Benefits	1,391,120	1,398,624	7,504
Purchased services	29,401	15,500	(13,901)
Supply-materials	97,149	161,500	64,351
Total secondary school	<u>6,313,717</u>	<u>6,123,581</u>	<u>(190,136)</u>
Alternative School			
Salaries	374,848	384,516	9,668
Benefits	103,989	105,443	1,454
Purchased services	-	9,500	9,500
Supply-materials	4,120	16,000	11,880
Total alternative school	<u>482,957</u>	<u>515,459</u>	<u>32,502</u>
Special education			
Salaries	958,083	859,200	(98,883)
Benefits	280,116	298,094	17,978
Purchased services	1,087	-	(1,087)
Supply-materials	10,663	-	(10,663)
Total special education	<u>1,249,949</u>	<u>1,157,294</u>	<u>(92,655)</u>
Gifted and talented			
Salaries	54,532	66,641	12,109
Benefits	17,872	19,137	1,265
Purchased services	1,595	2,000	405
Supply-materials	3,232	3,000	(232)
Total gifted and talented	<u>77,231</u>	<u>90,778</u>	<u>13,547</u>
Interscholastic			
Salaries	467,984	414,000	(53,984)
Benefits	122,190	93,540	(28,650)
Purchased services	7,981	14,000	6,019
Total interscholastic	<u>598,155</u>	<u>521,540</u>	<u>(76,615)</u>

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho

**GENERAL FUND**

**SCHEDULE OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL (Continued)**

For the Year Ended June 30, 2014

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b>INSTRUCTION (Continued)</b>			
Summer School			
Salaries	53,663	55,250	1,587
Benefits	10,117	10,285	168
Supply-materials	33	250	217
Total summer school	<u>63,813</u>	<u>65,785</u>	<u>1,972</u>
Adult School			
Salaries	357	-	(357)
Benefits	27	-	(27)
Total adult school	<u>384</u>	<u>-</u>	<u>(384)</u>
<b>TOTAL INSTRUCTION</b>			
Salaries	11,315,984	10,769,117	(546,867)
Benefits	3,279,729	3,207,769	(71,960)
Purchased services	46,270	47,000	730
Supply-materials	219,698	341,500	121,802
Total Instruction	<u>\$ 14,861,681</u>	<u>\$ 14,365,386</u>	<u>\$ (496,295)</u>
<b>SUPPORT:</b>			
Attendance, guidance and health			
Salaries	708,860	708,807	(53)
Benefits	210,717	215,120	4,403
Purchased services	1,903	-	(1,903)
Supply-materials	3,338	4,250	912
Total attendance, guidance and health	<u>924,818</u>	<u>928,177</u>	<u>3,359</u>
Special education support services			
Salaries	317,813	261,871	(55,942)
Benefits	92,314	76,412	(15,902)
Purchased services	89,559	-	(89,559)
Supply-materials	3,921	1,000	(2,921)
Total special education support services	<u>503,607</u>	<u>339,283</u>	<u>(164,324)</u>

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND  
SCHEDULE OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL (Continued)  
For the Year Ended June 30, 2014

	Actual	Budget	Variance Favorable (Unfavorable)
<b>SUPPORT (Continued)</b>			
Educational media			
Salaries	341,811	338,718	(3,093)
Benefits	104,914	94,871	(10,043)
Supply-materials	44,208	48,750	4,542
Total educational media	490,933	482,339	(8,594)
Instruction related technology			
Salaries	155,799	228,126	72,327
Benefits	51,719	66,388	14,669
Purchased services	145	17,500	17,355
Supply-materials	54,968	51,500	(3,468)
Total instruction related technology	262,631	363,514	100,883
Board of education			
Purchased services	46,216	59,500	13,284
Supply-materials	1,934	5,500	3,566
Insurance	30,228	32,500	2,272
Total board of education	78,378	97,500	19,122
District administration			
Salaries	337,079	324,612	(12,467)
Benefits	96,201	99,390	3,189
Purchased services	30,287	18,850	(11,437)
Supply-materials	10,660	11,500	840
Total district administration	474,227	454,352	(19,875)
School administration			
Salaries	1,549,849	1,573,230	23,381
Benefits	444,036	466,378	22,342
Purchased services	14,266	25,000	10,734
Supply-materials	24,043	24,600	557
Total school administration	2,032,194	2,089,208	57,014
Business operations			
Salaries	206,835	220,000	13,165
Benefits	61,378	65,435	4,057
Purchased services	-	2,500	2,500
Supply-materials	-	250	250
Total business operations	268,213	288,185	19,972
Administrative technology			
Salaries	107,486	102,500	(4,986)
Benefits	31,250	31,470	220
Purchased services	15,420	10,750	(4,670)
Supply-materials	39,056	30,000	(9,056)
Total administrative technology	193,212	174,720	(18,492)

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

GENERAL FUND  
 SCHEDULE OF EXPENDITURES BY FUNCTION - BUDGET AND ACTUAL (Continued)  
 For the Year Ended June 30, 2014

	Actual	Budget	Variance Favorable (Unfavorable)
<b>SUPPORT (Continued)</b>			
Buildings-care program (custodial)			
Salaries	600,923	572,574	(28,349)
Benefits	175,098	188,442	13,344
Purchased services	976,013	713,700	(262,313)
Supply-materials	38,846	60,000	21,154
Insurance	73,270	75,000	1,730
Total buildings-care program (custodial)	<u>1,864,150</u>	<u>1,609,716</u>	<u>(254,434)</u>
Maintenance - non-student occupied			
Salaries	40,649	37,500	(3,149)
Benefits	14,216	4,590	(9,626)
Purchased services	29,213	11,500	(17,713)
Supply-materials	32,796	32,500	(296)
Total maintenance - non-student occupied	<u>116,874</u>	<u>86,090</u>	<u>(30,784)</u>
Maintenance - student occupied			
Salaries	409,022	395,000	(14,022)
Benefits	125,950	120,326	(5,624)
Purchased services	93,556	114,250	20,694
Supply-materials	142,747	100,000	(42,747)
Total maintenance - student occupied	<u>771,275</u>	<u>729,576</u>	<u>(41,699)</u>
Pupil-to-school transportation			
Salaries	931,367	955,000	23,633
Benefits	262,734	259,703	(3,031)
Purchased services	74,895	58,950	(15,945)
Supply-materials	410,677	396,550	(14,127)
Insurance	12,481	11,500	(981)
Total pupil-to-school transportation	<u>1,692,154</u>	<u>1,681,703</u>	<u>(10,451)</u>
General transportation:			
Salaries	2,404	3,750	1,346
Benefits	934	200	(734)
Purchased services	11,101	10,000	(1,101)
Supply-materials	40,829	11,212	(29,617)
Insurance	12,515	10,500	(2,015)
Total general transportation	<u>67,783</u>	<u>35,662</u>	<u>(32,121)</u>
<b>TOTAL SUPPORT</b>			
Salaries	5,709,897	5,721,688	11,791
Benefits	1,671,461	1,688,725	17,264
Purchased services	1,382,574	1,042,500	(340,074)
Supply-materials	848,023	777,612	(70,411)
Insurance	128,494	129,500	1,006
Total Support	<u>\$ 9,740,449</u>	<u>\$ 9,360,025</u>	<u>\$ (380,424)</u>

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Special Revenue Fund**

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**Child Nutrition Fund** - To account for costs of operating the school lunch program at the District. Financing is provided by State and Federal assistance and by sales of lunches. Reporting is done as a special revenue fund rather than as an enterprise fund due to the large amounts of State and Federal assistance received by the program.

**Federal Forest Fund** - To account for unrestricted Federal revenue received from the U.S. Department of Agriculture. This Fund has been used for special capital outlay projects.

**Title I-A, ESEA – Improving Basic Programs Fund** - To account for restricted Federal revenue to be spent on programs to provide special instruction to disadvantaged students.

**Before and After School Enrichment Fund** - To account for local revenues supporting a before and after school enrichment program.

**IDEA Part B – School Age Fund** - To account for restricted Federal revenue to be spent on programs to provide for special testing, physical therapy, teacher aids, equipment and materials, etc. in special education.

**IDEA Part B – Preschool Fund** - To account for restricted Federal revenue to be spent on programs to provide for preschool handicapped (3-5 years old) in the same manner provided for school age children in IDEA Part B program.

**State Professional Technical Fund** - To account for restricted State revenue to be spent on equipment and materials for vocational programs.

**Title II-A, ESEA – Improving Teacher Quality Fund** - To account for restricted Federal revenue to be spent on in-service training of math and/or science teachers.

**State Substance Abuse Fund** - To account for restricted State revenue to be spent on drug education in-service training for teachers and parents and materials for classroom.

**Technology Grant Fund** - To account for restricted State revenue to be spent on capital outlay projects.

**Perkins III – Professional Technical Act Fund** - To account for restricted Federal revenue to be spent on vocational training.

**Gifted and Talented Fund** - To account for State revenues to be spent on in service training for the gifted and talented program.

**Professional Technical Academy** - To account for Local revenues to be spent on salaries and benefits in vocational activities.

**Idaho Reading Initiative Grant Fund** - To account for State revenues to be spent on interventions for kindergarten through third grade students whose reading scores fall below grade level.

**Miscellaneous Grant Fund** - To account for State and Local revenue to be spent on the current needs of the District as indicated by each grant.

**ISEE Phase II Grant Fund** - To account for State revenue to be spent on professional development to implement Common Core State Standards utilizing Schoolnet.

LAKELAND JOINT SCHOOL DISTRICT NO. 272  
Rathdrum, Idaho

COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS  
June 30, 2014

	Child Nutrition	Federal Forest	Title I-A - ESEA Improving Basic Programs	Before and After School Enrichment	IDEA Part B School Age	IDEA Part B PreSchool	State Professional Technical	Title II-A ESEA - Improving Teacher Quality	State Substance Abuse	Technology Grant	Perkins III Professional Technical Act	Gifted and Talented	Professional Technical Academy	Idaho Reading Initiative Grant	Miscellaneous Grant	ISEE Phase II Grant	Combining Total
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>																	
Assets:																	
Investments	76	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	76
Due from other funds	-	19,006	-	-	-	-	-	-	3,375	15,888	-	7,717	-	72,773	21,010	6,484	146,253
Other receivables:																	
State reimbursements	-	-	-	4,043	-	-	18,775	-	-	-	-	-	-	-	12,726	-	35,544
Federal reimbursements	145,017	-	150,369	-	140,755	1,192	-	38,555	-	-	7,599	-	-	-	-	-	483,487
Other	364	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	367
Inventory	61,213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,213
Total assets						1,192	18,775	38,555	3,375	15,888	7,599	7,717	-	72,773	33,736	6,484	726,940
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	<b>206,670</b>	<b>19,009</b>	<b>150,369</b>	<b>4,043</b>	<b>140,755</b>	<b>1,192</b>	<b>18,775</b>	<b>38,555</b>	<b>3,375</b>	<b>15,888</b>	<b>7,599</b>	<b>7,717</b>	<b>-</b>	<b>72,773</b>	<b>33,736</b>	<b>6,484</b>	<b>726,940</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>																	
Liabilities:																	
Due to other funds	61,759	-	62,527	4,458	81,128	1,192	18,312	13,656	-	-	4,441	-	-	-	-	-	247,473
Accounts payable	1,929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,929
Accrued payroll and benefits	-	-	87,842	-	59,627	-	-	24,899	-	9,499	3,158	-	-	-	-	-	185,025
Total liabilities	<b>63,688</b>	<b>-</b>	<b>150,369</b>	<b>4,458</b>	<b>140,755</b>	<b>1,192</b>	<b>18,312</b>	<b>38,555</b>	<b>-</b>	<b>9,499</b>	<b>7,599</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>434,427</b>
Deferred inflows of resources																	
Deferred revenue	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-	-	100
Fund balances (deficit):																	
Nonspendable	61,213	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,213
Restricted	81,769	19,009	-	(515)	-	-	463	-	3,375	6,389	-	7,717	-	72,773	33,736	6,484	231,200
Total fund balances (deficit)	<b>142,982</b>	<b>19,009</b>	<b>-</b>	<b>(515)</b>	<b>-</b>	<b>-</b>	<b>463</b>	<b>-</b>	<b>3,375</b>	<b>6,389</b>	<b>-</b>	<b>7,717</b>	<b>-</b>	<b>72,773</b>	<b>33,736</b>	<b>6,484</b>	<b>292,413</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 206,670</b>	<b>\$ 19,009</b>	<b>\$ 150,369</b>	<b>\$ 4,043</b>	<b>\$ 140,755</b>	<b>\$ 1,192</b>	<b>\$ 18,775</b>	<b>\$ 38,555</b>	<b>\$ 3,375</b>	<b>\$ 15,888</b>	<b>\$ 7,599</b>	<b>\$ 7,717</b>	<b>\$ -</b>	<b>\$ 72,773</b>	<b>\$ 33,736</b>	<b>\$ 6,484</b>	<b>\$ 726,940</b>

LAKELAND JOINT SCHOOL DISTRICT NO. 272  
Rathdrum, Idaho

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS  
For the Year Ended June 30, 2014

	Child Nutrition	Federal Forest	Title I-A - ESEA Improving Basic Programs	Before and After School Enrichment	IDEA Part B School-Age	IDEA Part B Pre-School	State Professional Technical	Title II-A ESEA - Improving Teacher Quality
<b>REVENUES</b>								
Local:								
Earnings on investments	90	5	-	-	-	-	-	-
Lunch sales	396,231	-	-	-	-	-	-	-
Other	-	-	-	189,798	-	-	-	-
Total local	396,321	5	-	189,798	-	-	-	-
State:								
Restricted	-	-	-	-	-	-	64,838	-
Other state revenue	-	-	-	-	-	-	-	-
Total state	-	-	-	-	-	-	64,838	-
Federal:								
School lunch reimbursement	1,062,480	-	-	-	-	-	-	-
Restricted	-	33,134	779,287	-	825,386	6,034	-	159,837
Total federal	1,062,480	33,134	779,287	-	825,386	6,034	-	159,837
Total revenues	1,458,801	33,139	779,287	189,798	825,386	6,034	64,838	159,837
<b>EXPENDITURES</b>								
Instruction:								
Salaries	-	-	551,136	149,056	627,416	4,936	-	124,399
Benefits	-	-	172,831	38,920	186,698	1,008	-	34,747
Purchased services	-	-	1,780	6,667	3,948	-	6,453	691
Supply-materials	-	-	53,540	4,670	5,327	90	46,861	-
Capital objects	-	-	-	3,011	1,041	-	11,524	-
Total instruction	-	-	779,287	202,324	824,430	6,034	64,838	159,837
Support:								
Salaries	-	-	-	-	168	-	-	-
Benefits	-	-	-	-	38	-	-	-
Purchased services	-	28,168	-	-	750	-	-	-
Supply-materials	-	12,916	-	-	-	-	-	-
Total support	-	41,084	-	-	956	-	-	-
Non-instruction:								
Salaries	663	-	-	-	-	-	-	-
Benefits	204	-	-	-	-	-	-	-
Purchased services	705,264	-	-	-	-	-	-	-
Supply-materials	684,524	-	-	-	-	-	-	-
Capital objects	1,375	-	-	-	-	-	-	-
Insurance	25,087	-	-	-	-	-	-	-
Total non-instruction	1,417,117	-	-	-	-	-	-	-
Total expenditures	1,417,117	41,084	779,287	202,324	825,386	6,034	64,838	159,837
Excess (deficiency) of revenues over/under expenditures	41,684	(7,945)	-	(12,526)	-	-	-	-
Other financing sources (uses):								
Transfers in	35,000	-	-	13,640	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	35,000	-	-	13,640	-	-	-	-
Net change in fund balance	76,684	(7,945)	-	1,114	-	-	-	-
Fund balance(deficit)-beginning of year	66,298	26,954	-	(1,629)	-	-	463	-
Fund balance(deficit)-end of year	\$ 142,982	\$ 19,009	\$ -	\$ (515)	\$ -	\$ -	\$ 463	\$ -

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LAKELAND JOINT SCHOOL DISTRICT NO. 272  
Rathdrum, Idaho

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS (Continued)  
For the Year Ended June 30, 2014

	State Substance Abuse	Technology Grant	Perkins III Professional Technical Act	Gifted and Talented	Professional Technical Academy	Idaho Reading Initiative Grant	Miscellaneous Grant	ISEE Phase II Grant	Combining Total
<b>REVENUES</b>									
Local:									
Earnings on investments	-	-	-	-	-	-	-	-	95
Lunch sales	-	-	-	-	-	-	-	-	396,231
Other	-	-	-	-	-	-	36,541	-	226,339
Total local	-	-	-	-	-	-	36,541	-	622,665
State:									
Restricted	-	114,255	-	-	-	-	-	-	179,093
Other state revenue	-	-	-	-	-	21,682	55,578	-	77,260
Total state	-	114,255	-	-	-	21,682	55,578	-	256,353
Federal:									
School lunch reimbursement	-	-	-	-	-	-	-	-	1,062,480
Restricted	-	-	46,697	-	-	-	-	-	1,850,375
Total federal	-	-	46,697	-	-	-	-	-	2,912,855
Total revenues	-	114,255	46,697	-	-	21,682	92,119	-	3,791,873
<b>EXPENDITURES</b>									
Instruction:									
Salaries	-	-	36,987	-	-	4,697	14,000	-	1,512,627
Benefits	-	-	9,710	-	-	441	2,766	-	447,121
Purchased services	-	-	-	-	166,722	-	3,161	-	189,422
Supply-materials	9,067	-	-	-	-	-	1,744	-	121,299
Capital objects	-	-	-	-	-	-	27,314	-	42,890
Total instruction	9,067	-	46,697	-	166,722	5,138	48,985	-	2,313,359
Support:									
Salaries	-	96,275	-	-	-	-	1,332	200	97,975
Benefits	-	24,515	-	-	-	-	106	219	24,878
Purchased services	4,495	35,413	-	-	-	-	61,519	9,360	139,705
Supply-materials	-	-	-	-	-	-	569	5,020	18,505
Total support	4,495	156,203	-	-	-	-	63,526	14,799	281,063
Non-instruction:									
Salaries	-	-	-	-	-	-	-	-	663
Benefits	-	-	-	-	-	-	-	-	204
Purchased services	-	-	-	-	-	-	-	-	705,264
Supply-materials	-	-	-	-	-	-	-	-	684,524
Capital objects	-	-	-	-	-	-	-	-	1,375
Insurance	-	-	-	-	-	-	-	-	25,087
Total non-instruction	-	-	-	-	-	-	-	-	1,417,117
Total expenditures	13,562	156,203	46,697	-	166,722	5,138	112,511	14,799	4,011,539
Excess (deficiency) of revenues over/under expenditures	(13,562)	(41,948)	-	-	(166,722)	16,544	(20,392)	(14,799)	(219,666)
Other financing sources (uses):									
Transfers in	-	-	-	-	166,722	-	-	-	215,362
Transfer out	-	-	-	-	-	-	(10)	-	(10)
Total other financing sources (uses)	-	-	-	-	166,722	-	(10)	-	215,352
Net change in fund balance	(13,562)	(41,948)	-	-	-	16,544	(20,402)	(14,799)	(4,314)
Fund balance(deficit)-beginning of year	16,937	48,337	-	7,717	-	56,229	54,138	21,283	296,727
Fund balance(deficit)-end of year	\$ 3,375	\$ 6,389	\$ -	\$ 7,717	\$ -	\$ 72,773	\$ 33,736	\$ 6,484	\$ 292,413

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho

**CHILD NUTRITION FUND**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
For the Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUE</b>			
Local:			
Earnings on investments	90	200	(110)
Lunch sales	396,231	427,533	(31,302)
Total local	<u>396,321</u>	<u>427,733</u>	<u>(31,412)</u>
Federal:			
School lunch reimbursement	<u>1,062,480</u>	<u>960,129</u>	<u>102,351</u>
Total revenue	<u>1,458,801</u>	<u>1,387,862</u>	<u>70,939</u>
<b>EXPENDITURES</b>			
Non-instruction:			
Salaries	663	-	(663)
Benefits	204	-	(204)
Purchased services	705,264	645,745	(59,519)
Supply-materials	684,524	657,211	(27,313)
Capital objects	1,375	25,000	23,625
Insurance	<u>25,087</u>	<u>23,731</u>	<u>(1,356)</u>
Total expenditures	<u>1,417,117</u>	<u>1,351,687</u>	<u>(65,430)</u>
Excess (deficiency) of revenues over/under expenditures	41,684	36,175	5,509
Other financing sources (uses):			
Transfer in	<u>35,000</u>	<u>(35,000)</u>	<u>70,000</u>
Net change in fund balance	76,684	<u>\$ 1,175</u>	<u>\$ 75,509</u>
Fund balance-Beginning of year	<u>66,298</u>		
Fund balance-End of year	<u>\$ 142,982</u>		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**FEDERAL FOREST FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Local:			
Earnings on investments	5	-	5
Federal:			
Restricted	33,134	27,500	5,634
Total revenues	33,139	27,500	5,639
<b>EXPENDITURES</b>			
Support:			
Purchased services	28,168	20,000	(8,168)
Supply-materials	12,916	7,500	(5,416)
Total expenditures	41,084	27,500	(13,584)
Net change in fund balance	(7,945)	\$ -	\$ (7,945)
Fund balance-Beginning of year	26,954		
Fund balance-End of year	\$ 19,009		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**TITLE I-A, ESEA - IMPROVING BASIC PROGRAMS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Federal:			
Restricted	779,287	659,858	119,429
<b>EXPENDITURES</b>			
Instruction:			
Salaries	551,136	588,740	37,604
Benefits	172,831	187,840	15,009
Purchased services	1,780	-	(1,780)
Supply-materials	53,540	-	(53,540)
Total expenditures	779,287	776,580	(2,707)
Net change in fund balance	-	\$ (116,722)	\$ 116,722
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**BEFORE AND AFTER SCHOOL ENRICHMENT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Local			
Other local	189,798	266,000	(76,202)
<b>EXPENDITURES</b>			
Instruction:			
Salaries	149,056	202,550	53,494
Benefits	38,920	42,450	3,530
Purchased services	6,667	12,500	5,833
Supply-materials	4,670	8,500	3,830
Capital objects	3,011	-	(3,011)
Total expenditures	202,324	266,000	63,676
Excess (deficiency) of revenues over/under expenditures	(12,526)	-	(12,526)
Other financing sources (uses):			
Transfer in	13,640	-	13,640
Net change in fund balance	1,114	\$ -	\$ 1,114
Fund balance(deficit)-Beginning of year	(1,629)		
Fund balance(deficit)-End of year	\$ (515)		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**IDEA PART B - SCHOOL AGE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Federal:			
Restricted	825,386	689,666	135,720
<b>EXPENDITURES</b>			
Instruction:			
Salaries	627,416	577,210	(50,206)
Benefits	186,698	187,456	758
Purchased services	3,948	-	(3,948)
Supply-materials	5,327	-	(5,327)
Capital objects	1,041	-	(1,041)
Total instruction	824,430	764,666	(59,764)
Support:			
Salaries	168	-	(168)
Benefits	38	-	(38)
Purchased services	750	-	(750)
Total support	956	-	(956)
Total expenditures	825,386	764,666	(60,720)
Net change in fund balance	-	\$ (75,000)	\$ 75,000
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**IDEA PART B - PRESCHOOL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN CHANGES IN FUND BALANCE -**  
**BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Federal:			
Restricted	6,034	18,984	(12,950)
<b>EXPENDITURES</b>			
Instruction:			
Salaries	4,936	14,100	9,164
Benefits	1,008	4,884	3,876
Supply-materials	90	-	(90)
Total expenditures	6,034	18,984	12,950
Net change in fund balance	-	\$ -	\$ -
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**STATE PROFESSIONAL TECHNICAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
State:			
Restricted	64,838	62,112	2,726
<b>EXPENDITURES</b>			
Instruction:			
Purchased services	6,453	7,900	1,447
Supply-materials	46,861	46,812	(49)
Capital objects	11,524	7,400	(4,124)
Total expenditures	64,838	62,112	(2,726)
Net change in fund balance	-	\$ -	\$ -
Fund balance-Beginning of year	463		
Fund balance-End of year	\$ 463		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**TITLE II-A, ESEA - IMPROVING TEACHER QUALITY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND**  
**ACTUAL**  
**For the Year Ended June 30, 2014**

	Actual	Budget	Variance- Favorable (Unfavorable)
<b>REVENUES</b>			
Federal:			
Restricted	159,837	144,349	15,488
<b>EXPENDITURES</b>			
Instruction:			
Salaries	124,399	113,227	(11,172)
Benefits	34,747	31,122	(3,625)
Purchased services	691	-	(691)
Total expenditures	159,837	144,349	(15,488)
Net change in fund balance	-	\$ -	\$ -
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**STATE SUBSTANCE ABUSE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
Instruction:			
Purchased services	-	7,937	7,937
Supply-materials	9,067	9,000	(67)
Total instruction	9,067	16,937	7,870
Support:			
Purchased services	4,495	-	(4,495)
Total expenditures	13,562	16,937	3,375
Net change in fund balance	(13,562)	\$ (16,937)	\$ 3,375
Fund balance-Beginning of year	16,937		
Fund balance-End of year	\$ 3,375		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**TECHNOLOGY GRANT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
State:			
Restricted	114,255	125,000	(10,745)
<b>EXPENDITURES</b>			
Support:			
Salaries	96,275	-	(96,275)
Benefits	24,515	-	(24,515)
Purchases services	35,413	50,000	14,587
Supply-materials	-	27,500	27,500
Capital objects	-	97,500	97,500
Total expenditures	156,203	175,000	18,797
Net change in fund balance	(41,948)	\$ (50,000)	\$ 8,052
Fund balance-Beginning of year	48,337		
Fund balance-End of year	\$ 6,389		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**PERKINS III - PROFESSIONAL TECHNICAL ACT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Federal:			
Restricted	46,697	39,650	7,047
<b>EXPENDITURES</b>			
Instruction:			
Salaries	36,987	30,545	(6,442)
Benefits	9,710	9,105	(605)
Total expenditures	46,697	39,650	(7,047)
Net change in fund balance	-	\$ -	\$ -
Fund balance-Beginning of year	-		
Fund balance-End of year	\$ -		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**GIFTED AND TALENTED FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
Total expenditures	-	-	-
Net change in fund balance	-	\$ -	\$ -
Fund balance-Beginning of year	7,717		
Fund balance-End of year	\$ 7,717		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**PROFESSIONAL TECHNICAL ACADEMY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**For the Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES</b>	-	-	-
<b>EXPENDITURES</b>			
Instruction:			
Purchased services	<u>166,722</u>	<u>160,000</u>	<u>(6,722)</u>
Total expenditures	<u>166,722</u>	<u>160,000</u>	<u>(6,722)</u>
Excess (deficiency) of revenues over/under expenditures	(166,722)	(160,000)	(6,722)
Other financing sources (uses):			
Transfer in	<u>166,722</u>	<u>160,000</u>	<u>6,722</u>
Net change in fund balance	-	<u>\$ -</u>	<u>\$ -</u>
Fund balance-Beginning of year	<u>-</u>		
Fund balance-End of year	<u>\$ -</u>		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**IDAHO READING INITIATIVE GRANT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
State:			
Restricted	21,682	8,500	13,182
<b>EXPENDITURES</b>			
Instruction:			
Salaries	4,697	4,500	(197)
Benefits	441	400	(41)
Purchased services	-	2,500	2,500
Supply-materials	-	1,100	1,100
Total expenditures	5,138	8,500	3,362
Net change in fund balance	16,544	\$ -	\$ 16,544
Fund balance-Beginning of year	56,229		
Fund balance-End of year	\$ 72,773		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**MISCELLANEOUS GRANT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For the Year Ended June 30, 2014**

**REVENUES**

Local:

Other local revenue 36,541

State:

Other state revenue 55,578

Total revenues 92,119

**EXPENDITURES**

Instruction:

Salaries 14,000

Benefits 2,766

Purchased services 3,161

Supply-materials 1,744

Capital objects 27,314

Total instruction 48,985

Support:

Salaries 1,332

Benefits 106

Purchased services 61,519

Supply-materials 569

Total support 63,526

Total expenditures 112,511

Excess (deficiency) of revenues  
over/under expenditures (20,392)

Other financing sources (uses):

Transfer out (10)

Net change in fund balance (20,402)

Fund balance-Beginning of year 54,138

Fund balance-End of year \$ 33,736

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**ISEE PHASE II GRANT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET**  
**For the Year Ended June 30, 2014**

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Favorable (Unfavorable)</u>
<b>REVENUES</b>			
State:			
Other state revenue	-	60,500	(60,500)
<b>EXPENDITURES</b>			
Support:			
Salaries	200	30,000	29,800
Benefits	219	7,000	6,781
Purchased services	9,360	23,500	14,140
Supply-materials	5,020	-	(5,020)
Total expenditures	<u>14,799</u>	<u>60,500</u>	<u>45,701</u>
Net change in fund balance	(14,799)	<u>\$ -</u>	<u>\$ (14,799)</u>
Fund balance-Beginning of year	<u>21,283</u>		
Fund balance-End of year	<u>\$ 6,484</u>		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Debt Service Fund**

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The debt service fund is established to receive property taxes levied for the redemption of general obligation bonds and payment of interest on those bonds as it is due. Funds are deposited into the debt service bank account and coupons and bonds are redeemed directly against that account. The District is allowed by law to carry in fund balance an additional 21 months bond requirements in this fund to cover the cash flow requirements.

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**DEBT SERVICE FUND**  
**BALANCE SHEET**  
**June 30, 2014**

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

Assets:

Investments	115	
Due from other funds	1,198,196	
Taxes receivable	51,904	
Unbilled taxes receivable	1,403,653	
Other receivables:		
Taxes due from county	373,726	
Total assets	<u>3,027,594</u>	3,027,594
Deferred outflows of resources		<u>-</u>

**TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

\$ 3,027,594

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE**

Liabilities		-
Deferred inflows of resources:		
Deferred revenue	41,670	
Unearned property tax revenue	1,403,653	
Total deferred inflows of resources	<u>1,445,323</u>	1,445,323
Fund balance		
Restricted	1,582,271	
Total fund balance	<u>1,582,271</u>	<u>1,582,271</u>

**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE**

\$ 3,027,594

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**DEBT SERVICE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Local:			
Taxes	1,081,332	1,000,000	81,332
Earnings on investments	1,200	5,000	(3,800)
Total local	1,082,532	1,005,000	77,532
State:			
Other state revenue	49,826	57,500	(7,674)
Total revenues	1,132,358	1,062,500	69,858
<b>EXPENDITURES</b>			
Debt service:			
Principal	1,350,000	1,250,000	(100,000)
Interest	436,829	582,405	145,576
Total expenditures	1,786,829	1,832,405	45,576
Net change in fund balance	(654,471)	\$ (769,905)	\$ 115,434
Fund balance-Beginning of year	2,236,742		
Fund balance-End of year	\$ 1,582,271		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**School Plant Facility Fund**

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This fund is established to account for appropriated funds to acquire plant facility items. Financing is provided by tax revenues.

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

SCHOOL PLANT FACILITY FUND  
BALANCE SHEET  
June 30, 2014

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

Assets:

Investments	236	
Taxes receivable	38,840	
Unbilled taxes receivable	800,000	
Other receivables:		
Taxes due from county	296,590	
Total assets		1,135,666

Deferred outflows of resources		-
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**TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES** \$ 1,135,666

**LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE**

Liabilities:

Due to other funds	190,124	
Accounts payable	90,993	
Total liabilities		281,117

Deferred inflows of resources:

Deferred revenue	31,275	
Unearned property tax revenue	800,000	
Total deferred inflows of resources		831,275

Fund balance:

Restricted	23,274	
Total fund balance		23,274

**TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE** \$ 1,135,666

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**SCHOOL PLANT FACILITY FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET**  
**AND ACTUAL**  
**For the Year Ended June 30, 2014**

	<b>Actual</b>	<b>Budget</b>	<b>Variance- Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Local:			
Taxes	835,091	800,000	35,091
Earnings on investments	70	1,500	(1,430)
	<u>835,161</u>	<u>801,500</u>	<u>33,661</u>
Total revenues			
<b>EXPENDITURES</b>			
Purchases services	-	7,500	7,500
Capital objects	976,879	1,019,000	42,121
	<u>976,879</u>	<u>1,026,500</u>	<u>49,621</u>
Total expenditures			
Excess (deficiency) of revenues over/under expenditures	(141,718)	(225,000)	83,282
Other financing sources (uses):			
Transfer in	145,315	120,000	25,315
	<u>145,315</u>	<u>120,000</u>	<u>25,315</u>
Net change in fund balance	3,597	\$ (105,000)	\$ 108,597
Fund balance-Beginning of year	<u>19,677</u>		
Fund balance-End of year	<u>\$ 23,274</u>		

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Agency Fund**

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The agency fund includes funds held for student groups by the District for disbursement as dictated by the individual student groups. Operations of these student groups are not considered a part of District financial operations.

LAKELAND JOINT SCHOOL DISTRICT NO. 272

Rathdrum, Idaho

STUDENT GROUP AGENCY FUND

STATEMENT OF NET POSITION

June 30, 2014

	<u>Balance 07/01/13</u>	<u>Net Change</u>	<u>Balance 06/30/14</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
Assets:			
Cash and investments	358,844	(3,523)	355,321
Deferred outflows of resources	-	-	-
Total assets and deferred outflows of resources	<u>358,844</u>	<u>(3,523)</u>	<u>355,321</u>
<b>LIABILITIES AND DEFERRED INFLOWS OF RESOURCES</b>			
Liabilities:			
Due to student groups	358,844	(3,523)	355,321
Deferred inflows of resources	-	-	-
Total liabilities and deferred inflows of resources	<u>358,844</u>	<u>(3,523)</u>	<u>355,321</u>
<b>NET POSITION</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SINGLE AUDIT SECTION**

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**

Rathdrum, Idaho

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended June 30, 2014**

	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Federal Grant Number</u>	<u>Expenditures</u>
<b>U. S. Department of Agriculture</b>				
Passed through State Department of Education				
Child Nutrition Cluster				
School Lunch	10.555	14-272	2014IN109947	740,307
School Lunch - Commodities	10.555	14-272	2014IN109947	89,742
Breakfast Program	10.553	14-272	2014IN109947	162,029
Fresh Fruit and Vegetable	10.582	14-272	2014IL160347	36,939
Child and Adult Care Food Program	10.558	14-272	2014IN109947	33,463
Total Child Nutrition Cluster				<u>1,062,480</u>
Direct through U.S. Department of Agriculture				
Federal Forest	10.665	14-272		<u>41,084</u>
Total U.S. Department of Agriculture				<u>1,103,564</u>
<b>U.S. Department of Education</b>				
Passed through State Department of Education				
Title I-A				
Title I-A, ESEA - Improving Basic Programs	84.010	14-272	S010A130012	<u>779,287</u>
Special Education (IDEA) Cluster				
Part B, IDEA - School Age	84.027	14-272	H027A120088	825,386
Part B, IDEA - Preschool	84.173	14-272	H173A130030	6,034
Total Special Education Cluster				<u>831,420</u>
Perkins III, Professional Technical	84.048	14-272	V048A130012	<u>46,697</u>
Title II-A, ESEA - Improving Teacher Quality	84.367	14-272	S367A130011	<u>159,837</u>
College Access Challenge Grant	84.378	14-272	R372A120037	<u>200</u>
Total U.S. Department of Education				<u>1,817,441</u>
<b>Total Expenditures</b>				<u><u>\$ 2,921,005</u></u>

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For The Year Ended June 30, 2014**

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**General** - The accompanying Schedule of Expenditures of Federal Awards presents the expenditure activity of all federal awards programs of the Lakeland Joint School District No. 272. All expenditures of federal awards received directly from federal agencies as well as expenditures of federal awards passed through other government agencies are included on the schedule.

**Basis of Accounting** - The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis accounting.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees  
Lakeland Joint School District No. 272  
Rathdrum, Idaho 83858

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lakeland Joint School District No. 272, as of and for the year ended June 30, 2014 and the related notes to the financial statements, which collectively comprise Lakeland Joint School District No. 272's basic financial statements, and have issued our report thereon dated September 25, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Lakeland Joint School District No. 272's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Lakeland Joint School District No. 272's internal control. Accordingly, we do not express an opinion on the effectiveness of the Lakeland Joint School District No. 272's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during

our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Lakeland Joint School District No. 272's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Hayden Ross, PLLC*

Moscow, Idaho  
September 25, 2014

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Trustees  
Lakeland Joint School District No. 272  
Rathdrum, Idaho 83858

**Report on Compliance for Each Major Federal Program**

We have audited Lakeland Joint School District No. 272's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Lakeland Joint School District No. 272's major federal programs for the year ended June 30, 2014. Lakeland Joint School District No. 272's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Lakeland Joint School District No. 272's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Lakeland Joint School District No. 272's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Lakeland Joint School District No. 272's compliance.

## Opinion on Each Major Federal Program

In our opinion, Lakeland Joint School District No. 272 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## Report on Internal Control Over Compliance

Management of Lakeland Joint School District No. 272 is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Lakeland Joint School District No. 272's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Lakeland Joint School District No. 272's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Hayden Ross, PLLC*

Moscow, Idaho  
September 25, 2014

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended June 30, 2014**

**Section I - Summary of Auditor's Results**

*Financial Statements*

Type of auditor's report issued:	Modified	
Internal control over financial reporting:		
- material weakness(es) identified?	_____ yes	_____ <u>x</u> no
- significant deficiency(ies) identified?	_____ yes	_____ <u>x</u> none reported
Noncompliance material to financial statements noted?	_____ yes	_____ <u>x</u> no

*Federal Awards*

Internal control over major programs:		
- material weakness(es) identified?	_____ yes	_____ <u>x</u> no
- significant deficiency(ies) identified?	_____ yes	_____ <u>x</u> none reported
Type of auditor's report issued on compliance for major programs:	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Section 501(a) of OMB Circular A-133?	_____ yes	_____ <u>x</u> no

*Identification of major programs:*

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.027	Special Education - Grants to States
84.173	Special Education - Preschool Grants

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as a low-risk auditee?   x   yes        no

**LAKELAND JOINT SCHOOL DISTRICT NO. 272**  
**Rathdrum, Idaho**

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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)**  
**For The Year Ended June 30, 2014**

**Section II - Financial Statement Findings**

None.

**Section III - Federal Award Findings and Questioned Costs**

None.

# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## Varsity Basketball (Boys) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Dec. 02	@ Cheney	Cheney H.S.			7:30PM
Saturday	Dec. 06	@ Bonners Ferry	BFHS		1:30PM	6:15PM
Tuesday	Dec. 09	West Valley	LHS			7:00PM
Thursday	Dec. 11	Pullman	LHS			7:00PM
Saturday	Dec. 13	Colville	LHS			4:00PM
Tuesday	Dec. 16	East Valley High School-Spokane	LHS			7:15PM
Friday	Dec. 19	* @ Post Falls	PFHS		6:00PM	7:30PM
Monday	Dec. 29	@ Vallivue High School (Lake City Christmas Tournament)	Lake City High School			TBA
Tuesday	Dec. 30	@ TBA (Lake City Christmas Tournament)	Lake City High School			TBA
Wednesday	Dec. 31	@ TBA (Lake City Christmas Tournament)	Lake City High School			TBA
Friday	Jan. 09	* Lewiston	LHS			7:00PM
Monday	Jan. 12	@ Kellogg	KHS		3:30PM	7:00PM
Thursday	Jan. 15	* Moscow	LHS			7:00PM
Thursday	Jan. 22	* Sandpoint	LHS			7:00PM
Tuesday	Jan. 27	* @ Coeur d'Alene	CHS			7:00PM
Friday	Jan. 30	* Lake City	LHS			7:00PM
Tuesday	Feb. 03	* @ Moscow	Moscow Jr. High	12:50PM	1:00PM	7:00PM
Friday	Feb. 06	@ Priest River	PRLHS	2:05PM	2:15PM	7:30PM
Thursday	Feb. 12	Timberlake	LHS			7:00PM
Friday	Feb. 13	* @ Sandpoint	SDPTHS	1:50PM	2:00PM	7:00PM
Tuesday	Feb. 17	@ Lake City	Lake City High School		5:00PM	7:00PM
Monday	Feb. 23	@ OPEN DATE (4A Regional Tournament - Elimination Round)	NIC		6:00PM	8:00PM
Wednesday	Feb. 25	@ OPEN DATE (4A Regional Tournament - Championship)	NIC		6:00PM	8:00PM
Thursday	Mar. 05	@ State Tournament	Borah H.S.			TBA
Friday	Mar. 06	@ State Tournament	Borah H.S.			TBA
Saturday	Mar. 07	@ State Tournament	Borah H.S.			TBA

# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## JV Basketball (Boys) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Dec. 02	@ Cheney	Cheney H.S.			5:45PM
Saturday	Dec. 06	@ Bonners Ferry	BFHS	10:00AM		2:45PM
Tuesday	Dec. 09	West Valley	LHS -AX			5:30PM
Thursday	Dec. 11	Pullman	LHS -AX			5:30PM
Saturday	Dec. 13	Colville	LHS -AX			2:30PM
Monday	Dec. 15	* Post Falls	LHS			7:00PM
Tuesday	Dec. 16	East Valley High School-Spokane	LHS -AX			4:00PM
Monday	Dec. 29	Lakeland JV Christmas Tournament	Lakeland High School			9:00AM
Monday	Dec. 29	Lakeland JV Christmas Tournament	LHS			10:30AM
Tuesday	Dec. 30	Lakeland JV Christmas Tournament	LHS			9:00AM
Tuesday	Dec. 30	Lakeland JV Christmas Tournament	LHS			10:30AM
Wednesday	Dec. 31	Lakeland JV Christmas Tournament	LHS			8:00AM
Wednesday	Dec. 31	Lakeland JV Christmas Tournament	LHS			9:30AM
Friday	Jan. 09	* Lewiston	LHS			5:30PM
Monday	Jan. 12	@ Kellogg	KHS	3:30PM		5:30PM
Thursday	Jan. 15	* Moscow	LHS -AX			5:30PM
Thursday	Jan. 22	* Sandpoint	LHS -AX			5:30PM
Tuesday	Jan. 27	* @ Coeur d'Alene	CHS			5:30PM
Friday	Jan. 30	* Lake City	LHS			5:30PM
Tuesday	Feb. 03	* @ Moscow	Moscow Jr. High	12:50PM	1:00PM	5:30PM
Friday	Feb. 06	@ Priest River	PRLHS	2:05PM	2:15PM	5:45PM
Thursday	Feb. 12	Timberlake	LHS			5:30PM
Friday	Feb. 13	* @ Sandpoint	SDPTHS	1:50PM	2:00PM	5:30PM
Tuesday	Feb. 17	@ Lake City	Lake City High School	2:20PM	2:30PM	5:30PM

# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## C Basketball (Boys) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Tuesday	Dec. 02	@ Cheney	Cheney H.S.			4:00PM
Thursday	Dec. 04	Gonzaga Prep	LHS -AX			6:00PM
Saturday	Dec. 06	@ Bonners Ferry	BFMS	10:00AM		2:00PM
Tuesday	Dec. 09	West Valley	LHS -AX			4:00PM
Thursday	Dec. 11	Pullman	LHS -AX			4:00PM
Saturday	Dec. 13	Colville	LHS -AX			1:00PM
Monday	Dec. 15	* @ Post Falls	PFHS		4:00PM	7:00PM
Tuesday	Dec. 16	@ East Valley High School-Spokane	East Valley	2:20PM	2:30PM	4:00PM
Friday	Jan. 09	* Lewiston	LHS			4:00PM
Monday	Jan. 12	@ Gonzaga Prep	G-Prep		5:45PM	7:30PM
Tuesday	Jan. 13	@ Mead High School	Mead High School		5:15PM	7:00PM
Thursday	Jan. 15	* Moscow	LHS -AX			4:00PM
Thursday	Jan. 22	* Sandpoint	LHS -AX			4:00PM
Tuesday	Jan. 27	* @ Coeur d'Alene	CHS			4:00PM
Friday	Jan. 30	* Lake City	LHS			4:00PM
Tuesday	Feb. 03	* @ Moscow	Moscow Jr. High	12:50PM	1:00PM	4:00PM
Friday	Feb. 06	@ Priest River	PRLHS	2:05PM	2:15PM	4:15PM
Thursday	Feb. 12	Timberlake	LHS			4:00PM
Friday	Feb. 13	* @ Sandpoint	SDPTHS	1:50PM	2:00PM	4:00PM
Tuesday	Feb. 17	@ Lake City	Lake City High School	2:20PM	2:30PM	4:00PM

# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## Varsity Basketball (Girls) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Thursday	Nov. 13	@ Girls Basketball Jamboree	PRLHS		3:00PM	5:00PM
Friday	Nov. 14	Timberlake	LHS			7:00PM
Tuesday	Nov. 18	* Lake City	LHS			7:00PM
Thursday	Nov. 20	* @ Coeur d'Alene	CHS		4:00PM	7:00PM
Saturday	Nov. 22	@ Kellogg	Kellogg		1:00PM	4:30PM
Tuesday	Dec. 02	@ Cheney	Cheney H.S.			5:45PM
Thursday	Dec. 04	@ St. Maries	St. Maries Public		2:50PM	7:00PM
Saturday	Dec. 06	@ Bonners Ferry	BFHS		1:30PM	4:30PM
Tuesday	Dec. 09	West Valley	LHS			5:30PM
Thursday	Dec. 11	Pullman	LHS			5:30PM
Saturday	Dec. 13	Colville	LHS			2:30PM
Tuesday	Dec. 16	East Valley High School-Spokane	LHS			5:45PM
Friday	Dec. 19	* @ Post Falls	PFHS		4:00PM	5:30PM
Monday	Dec. 29	@ Tonasket High School (West Valley Christmas Tournament)	WVHS			2:00PM
Monday	Dec. 29	@ La Salle High School (West Valley Christmas Tournament)	Centennial Middle School		4:30PM	6:30PM
Tuesday	Dec. 30	@ TBA (West Valley Christmas Tournament)	WVHS			TBA
Tuesday	Jan. 06	* Lewiston	LHS			5:30PM
Saturday	Jan. 10	* @ Sandpoint	SDPTH		1:00PM	6:00PM
Thursday	Jan. 15	* Moscow	LHS			5:30PM
Thursday	Jan. 22	@ Timberlake	TLHS		4:30PM	7:00PM
Saturday	Jan. 24	* @ Moscow	Moscow Jr. High	11:50AM	12:00PM	6:00PM
Tuesday	Feb. 03	* Sandpoint	LHS			7:00PM
Monday	Feb. 09	@ OPEN DATE (4A Regional Tournament - Elimination Round)	NIC		6:00PM	8:00PM
Wednesday	Feb. 11	@ OPEN DATE (4A Regional Tournament - Championship)	NIC		6:00PM	8:00PM
Thursday	Feb. 19	@ State Tournament	Mt. View HS - Meridian			TBA
Friday	Feb. 20	@ State Tournament	Mt. View HS - Meridian			TBA
Saturday	Feb. 21	@ State Tournament	Mt. View HS - Meridian			TBA

# Lakeland High School

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School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## JV Basketball (Girls) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Thursday	Nov. 13	@ Girls Basketball Jamboree	PR Jr. High		3:00PM	5:00PM
Friday	Nov. 14	Timberlake	LHS			5:30PM
Tuesday	Nov. 18	* Lake City	LHS			5:30PM
Thursday	Nov. 20	* @ Coeur d'Alene	CHS	4:00PM		5:30PM
Saturday	Nov. 22	@ Kellogg	Kellogg	1:00PM		3:00PM
Tuesday	Dec. 02	@ Cheney	Cheney H.S.			4:00PM
Thursday	Dec. 04	@ St. Maries	St. Maries Public	2:50PM		5:30PM
Saturday	Dec. 06	@ Bonners Ferry	BFHS	10:00AM		1:00PM
Tuesday	Dec. 09	West Valley	LHS			4:00PM
Thursday	Dec. 11	Pullman	LHS			4:00PM
Saturday	Dec. 13	Colville	LHS			1:00PM
Monday	Dec. 15	* Post Falls	LHS			5:15PM
Tuesday	Dec. 16	East Valley High School-Spokane	LHS			4:00PM
Tuesday	Dec. 30	@ TBA (West Valley Christmas Tournament)	WVHS			TBA
Tuesday	Dec. 30	@ Lake Roosevelt High School (West Valley Christmas Tournament)	WVHS	12:00PM		2:00PM
Tuesday	Jan. 06	* Lewiston	LHS			4:00PM
Saturday	Jan. 10	* @ Sandpoint	SDPTHS	1:00PM		4:30PM
Thursday	Jan. 15	* Moscow	LHS			4:00PM
Thursday	Jan. 22	@ Timberlake	TLHS	4:15PM		5:30PM
Saturday	Jan. 24	* @ Moscow	Moscow Jr. High	11:50AM	12:00PM	4:30PM
Tuesday	Feb. 03	* Sandpoint	LHS			5:30PM

# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## C Basketball (Girls) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Friday	Nov. 14	Timberlake	LHS			4:00PM
Tuesday	Nov. 18	* Lake City	LHS			4:00PM
Thursday	Nov. 20	* @ Coeur d'Alene	CHS		2:45PM	4:00PM
Tuesday	Dec. 02	@ Cheney	Cheney H.S.			7:00PM
Thursday	Dec. 04	Gonzaga Prep	LHS -AX			4:30PM
Saturday	Dec. 06	@ Bonners Ferry	BFMS		10:00AM	3:30PM
Tuesday	Dec. 09	West Valley	LHS -AX			7:00PM
Thursday	Dec. 11	Pullman	LHS -AX			7:00PM
Saturday	Dec. 13	Colville	LHS -AX			4:00PM
Monday	Dec. 15	* @ Post Falls	PFHS		4:00PM	5:15PM
Tuesday	Dec. 16	@ East Valley High School-Spokane	East Valley	2:20PM	2:30PM	5:45PM
Thursday	Dec. 18	Mt. Spokane	LHS -AX			4:00PM
Tuesday	Jan. 06	* Lewiston	LHS -AX			4:00PM
Friday	Jan. 09	Mt. Spokane	LHS -AX			4:00PM
Saturday	Jan. 10	* @ Sandpoint	SDPTHS		1:00PM	3:00PM
Tuesday	Jan. 13	@ Gonzaga Prep	G-Prep		5:15PM	7:00PM
Thursday	Jan. 15	* Moscow	LHS -AX			7:00PM
Thursday	Jan. 22	@ Timberlake	TLHS		2:45PM	4:00PM
Saturday	Jan. 24	* @ Moscow	Moscow Jr. High	11:50AM	12:00PM	3:00PM
Tuesday	Feb. 03	* Sandpoint	LHS -AX			4:00PM

# Lakeland High School

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**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## Varsity Football (Boys) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Nov. 08	TBA ( <i>Quarterfinals FB Play-offs – 1-2A vs. winner of 1st round game</i> )	TBA			1:00PM
Saturday	Nov. 15	TBA ( <i>Semi-Finals FB Play-offs</i> )	TBA			1:00PM
Saturday	Nov. 22	TBA ( <i>Championship FB Play-offs</i> )	TBA			1:00PM

# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## Varsity Wrestling (Boys) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Thursday	Dec. 11	@ Cheney/Post Falls	PFHS		3:30PM	6:00PM
Friday	Dec. 12	@ Inland Empire Classic	Central Valley	1:30PM	1:40PM	4:30PM
Saturday	Dec. 13	@ Inland Empire Classic	Central Valley			9:00AM
Wednesday	Dec. 17	@ LC/K/CDA	Lake City High School		3:00PM	6:00PM
Saturday	Dec. 20	@ Tri State	NIC		7:30AM	9:00AM
Friday	Jan. 02	@ Nampa ( <i>Rollie Lane WR Tourney</i> )	Nampa		TBA	TBA
Saturday	Jan. 03	@ Nampa ( <i>Rollie Lane WR Tourney</i> )	Nampa			TBA
Thursday	Jan. 08	Sandpoint/Moscow/Lakeland	LHS			5:00PM
Friday	Jan. 09	@ River City Duals	PFHS	12:20PM	12:30PM	3:00PM
Saturday	Jan. 10	@ River City Duals	PFHS		7:30AM	9:00AM
Tuesday	Jan. 13	@ Priest River ( <i>Priest River/BFHS/Lakeland</i> )	PRLHS		3:00PM	5:00PM
Friday	Jan. 16	Tuinstra Memorial Classic	LHS			3:00PM
Saturday	Jan. 17	Tuinstra Memorial Classic	LHS			9:00AM
Saturday	Jan. 24	@ Priest River ( <i>Priest River Tournament</i> )	PRLHS		7:00AM	9:00AM
Friday	Jan. 30	@ North Idaho Rumble	CHS	1:30PM	1:40PM	4:00PM
Saturday	Jan. 31	@ North Idaho Rumble	CHS		8:00AM	9:00AM
Wednesday	Feb. 04	@ Sandpoint/Moscow	Bear Den – MJHS		3:00PM	6:00PM
Friday	Feb. 06	@ Bonners Ferry ( <i>Bonners Ferry Tournament</i> )	BFHS	12:50PM	1:00PM	4:00PM
Saturday	Feb. 07	@ Bonners Ferry ( <i>Bonners Ferry Tournament</i> )	BFHS		TBA	10:00AM
Friday	Feb. 13	* LL/TLHS/Lew	LHS			5:00PM
Saturday	Feb. 21	3A, 4A, 5A Regional Tournament	LHS			9:00AM
Friday	Feb. 27	@ State Wrestling Tournament	Holt Arena – Pocatello			TBA
Saturday	Feb. 28	@ State Wrestling Tournament	Holt Arena – Pocatello		TBA	TBA

# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## JV Wrestling (Boys) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Thursday	Dec. 11	@ Cheney/Post Falls	PFHS		3:30PM	4:00PM
Saturday	Dec. 13	@ Dick Griswold Memorial Invitational	Potlatch HS		6:00AM	9:00AM
Wednesday	Dec. 17	@ LC/K/CDA	Lake City High School		3:00PM	4:00PM
Saturday	Dec. 20	Lakeland JV Tournament	LHS			8:00AM
Thursday	Jan. 08	Sandpoint/Moscow/Lakeland	LHS			4:00PM
Tuesday	Jan. 13	@ Priest River (Priest River/BFHS/Lakeland)	PRLHS		3:00PM	4:00PM
Wednesday	Feb. 04	@ Sandpoint/Moscow	Bear Den - MJHS			5:00PM
Friday	Feb. 13	* LL/TLHS/Lew	Lakeland High School			4:00PM

# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## V/JV Swimming (Boys/Girls) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
<b>Friday</b>	<b>Nov. 07</b>	<b>@ Idaho State Swim Meet – Boise</b>	<b>Idaho State Swim Meet – Boise</b>			<b>TBA</b>
<b>Saturday</b>	<b>Nov. 08</b>	<b>@ Idaho State Swim Meet – Boise</b>	<b>Boise Racquet Swim Club</b>			<b>TBA</b>

# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



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**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## Varsity Dance (Girls) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Jan. 24	LHS Prairie Classic Cheer Competition	LHS			9:00AM

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# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



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**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## Varsity Dance (Boys/Girls) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Feb. 28	* District Cheer and Dance Competition	LHS			8:00AM

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# Lakeland High School

7006 W Highway 53 Rathdrum, ID 83858-0069

School Phone: 208-687-0181 Home Phone: Fax: 208-687-1313 tderrick@lakeland272.org



**Superintendent**  
Mary Ann Ranells, Ph.D.

**Principal**  
Conrad Underdahl

**Vice Principal**  
Curt Carr

**Athletic Director**  
Trent Derrick

## Varsity Cheer Squad (Boys/Girls) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
Saturday	Jan. 24	LHS Prairie Classic Cheer Competition	LHS			9:00AM
Saturday	Feb. 28	* District Cheer and Dance Competition	LHS			8:00AM

# Lakeland Junior High

15601 N Highway 41 Rathdrum, ID 83858  
 School Phone: 208-687-0661 Home Phone: Fax: 208-687-1510 tspear@lakeland272.org

**Superintendent**  
 Dr. Mary Ann Ranells

**Principal**  
 Todd Spear

**Athletic/Activities Director**  
 Taylor Skidmore

**Athletic Director**  
 Todd Spear

## Junior High Wrestling (Coed) 2014-2015

<u>Day</u>	<u>Date</u>	<u>Opponent</u>	<u>Place</u>	<u>Dismiss</u>	<u>Depart</u>	<u>Time</u>
<b>Tuesday</b>	<b>Nov. 04</b>	<b>Lakeland Invite</b> Lakeland Junior High Lakes Middle School River City Middle School	<b>Lakeland Junior High Gym</b>			<b>4:00PM</b>
<b>Monday</b>	<b>Nov. 10</b>	<b>Lakeland Invite</b> Bonners Ferry Lakeland Junior High Timberlake Junior High School	<b>Lakeland Junior High Gym</b>			<b>4:00PM</b>
<b>Thursday</b>	<b>Nov. 13</b>	<b>@ Timberlake Invite</b> Lakeland Junior High Sandpoint Middle School Timberlake Junior High School	<b>Timberlake Middle School</b>	<b>2:30PM</b>	<b>2:40PM</b>	<b>4:00PM</b>
<b>Tuesday</b>	<b>Nov. 18</b>	<b>@ Woodland Invite</b> Lakeland Junior High Post Falls Middle School Woodland Middle School	<b>Woodland Middle School</b>	<b>2:30PM</b>	<b>2:40PM</b>	<b>4:00PM</b>
<b>Thursday</b>	<b>Nov. 20</b>	<b>Lakeland Invite</b> Bonners Ferry Kellogg Middle School Lakeland Junior High Lakes Middle School	<b>Lakeland Junior High Gym</b>			<b>4:00PM</b>
<b>Tuesday</b>	<b>Dec. 02</b>	<b>@ Woodland Invite</b> Canfield Middle School Lakeland Junior High Woodland Middle School	<b>Woodland Middle School</b>	<b>2:30PM</b>	<b>2:40PM</b>	<b>4:00PM</b>
<b>Saturday</b>	<b>Dec. 06</b>	<b>District 1 Tournament</b> Canfield Middle School Lakeland Junior High Lakes Middle School Post Falls Middle School River City Middle School Sandpoint Middle School Woodland Middle School	<b>Lakeland High School</b>			<b>8:00AM</b>



# Timberlake Tigers 7th and 8th Wrestling 2014

First Practice: Monday, October 20th

Date	Day	Opponent(s)	Site	Departure Time	Match Time
11/4	Tues	Woodland/Wallace	Wallace	2:15	4:00 PM
11/10	Mon	Lakeland/Bonnors	Lakeland	2:50	4:00PM
11/13	Thur	Lakeland/Sandpoint	<b>Home</b>		3:30 PM
11/18	Tues	Canfield/Kellogg/River City	Canfield	2:30	4:00PM
11/20	Thur	St. Maries/River City/Wallace/Priest River	River City	2:40	4:00PM
12/2	Tues	River City/Lakes	Lakes	2:30	4:00PM
12/6	Sat	District Tournament	<b>Home</b>		TBA

Timberlake Coaches: Mr. Hall and Mr. Moe  
 Phone: 623-2582  
 Fax: 623-2750

## Choice Not Chance Determines Destiny



**Basketball**  
*Girls Varsity*

			Place	Time
<b>Monday</b>	<b>11/03/14</b>	<b>First Day of Practice Practice</b>	<b>Home</b>	<b>TBA</b>
Friday	11/14/14	Lakeland High School	Away	7:00PM
Saturday	11/15/14	Lakeside High School ID	Away	7:30PM
<b>Tuesday</b>	<b>11/18/14</b>	<b>Moscow High School</b>	<b>Home</b>	<b>7:00PM</b>
Thursday	11/20/14	St. Maries High School	Away	7:00PM
Tuesday	12/02/14	East Valley High School	Away	6:00PM
<b>Friday</b>	<b>12/05/14</b>	<b>Deer Park High School</b>	<b>Home</b>	<b>5:30PM</b>
Saturday	12/06/14	Newport High School	Away	TBA
Tuesday	12/09/14	Riverside High School	Away	5:45PM
<b>Friday</b>	<b>12/12/14</b>	<b>Cheney High School</b>	<b>Home</b>	<b>7:00PM</b>
Saturday	12/13/14	Moscow High School	Away	TBA
<b>Monday</b>	<b>12/15/14</b>	<b>St. Maries High School</b>	<b>Home</b>	<b>7:00PM</b>
<b>Tuesday</b>	<b>12/16/14</b>	<b>Sandpoint High School</b>	<b>Home</b>	<b>7:00PM</b>
Friday	12/19/14	West Valley High School	Away	5:30PM
Tuesday	01/06/15	*Kellogg High School	Away	7:00PM
Friday	01/09/15	Bonnors Ferry High School	Away	6:00PM
<b>Saturday</b>	<b>01/17/15</b>	<b>Priest River High School</b>	<b>Home</b>	<b>6:00PM</b>
Thursday	01/22/15	Lakeland High School	Away	7:00PM
<b>Friday</b>	<b>01/23/15</b>	<b>Kellogg High School</b>	<b>Home</b>	<b>6:00PM</b>
Tuesday	01/27/15	Priest River High School	Away	7:30PM
<b>Thursday</b>	<b>01/29/15</b>	<b>Lakeside High School ID</b>	<b>Home</b>	<b>7:30PM</b>
<b>Tuesday</b>	<b>02/03/15</b>	<b>Bonnors Ferry High School</b>	<b>Home</b>	<b>7:00PM</b>
Monday	02/09/15	District Tournamet @ North Idaho College	Away	TBA
Wednesday	02/11/15	District Tournament @ North Idaho College	Away	TBA
Thursday	02/12/15	District Tournament	Away	TBA
Saturday	02/14/15	State Play In Game (Grangeville)	Away	TBA
Thursday	02/19/15	State Tournament Skyview HS Nampa	Away	TBA
Friday	02/20/15	State Tournament Skyview HS Nampa	Away	TBA
Saturday	02/21/15	State Tournament Skyview HS Nampa	Away	TBA

**Girls JV**

			Place	Time
Friday	11/14/14	Lakeland High School	Away	5:30PM
Saturday	11/15/14	Lakeside High School ID	Away	6:00PM
<b>Tuesday</b>	<b>11/18/14</b>	<b>Moscow High School</b>	<b>Home</b>	<b>5:30PM</b>
Thursday	11/20/14	St. Maries High School	Away	5:30PM

**Superintendent**  
 Brad Murray

**Principal**  
 Kurt Hoffman

**Vice Principal**  
 Brandi johnson

**Athletic Director**  
 Tim Cronnelly



**Basketball**

*Girls JV*

			Place	Time
Tuesday	12/02/14	East Valley High School	Away	TBA
<b>Friday</b>	<b>12/05/14</b>	<b>Deer Park High School</b>	<b>Home</b>	<b>4:00PM</b>
Saturday	12/06/14	Newport High School	Away	TBA
Tuesday	12/09/14	Riverside High School	Away	4:00PM
<b>Friday</b>	<b>12/12/14</b>	<b>Cheney High School</b>	<b>Home</b>	<b>5:30PM</b>
Saturday	12/13/14	Moscow High School	Away	TBA
<b>Monday</b>	<b>12/15/14</b>	<b>St. Maries High School</b>	<b>Home</b>	<b>5:30PM</b>
<b>Tuesday</b>	<b>12/16/14</b>	<b>Sandpoint High School</b>	<b>Home</b>	<b>5:30PM</b>
Friday	12/19/14	West Valley High School	Away	4:00PM
Tuesday	01/06/15	*Kellogg High School	Away	5:30PM
Friday	01/09/15	Bonnors Ferry High School	Away	4:00PM
<b>Friday</b>	<b>01/16/15</b>	<b>Priest River High School</b>	<b>Home</b>	<b>5:30PM</b>
Thursday	01/22/15	Lakeland High School	Away	5:30PM
<b>Friday</b>	<b>01/23/15</b>	<b>Kellogg High School</b>	<b>Home</b>	<b>4:00PM</b>
Tuesday	01/27/15	Priest River High School	Away	6:00PM
<b>Thursday</b>	<b>01/29/15</b>	<b>Lakeside High School ID</b>	<b>Home</b>	<b>6:00PM</b>
<b>Tuesday</b>	<b>02/03/15</b>	<b>Bonnors Ferry High School</b>	<b>Home</b>	<b>5:30PM</b>

*Girls C Team*

			Place	Time
Friday	11/14/14	Lakeland High School	Away	4:00PM
<b>Tuesday</b>	<b>11/18/14</b>	<b>Moscow High School</b>	<b>Home</b>	<b>4:00PM</b>
<b>Friday</b>	<b>12/12/14</b>	<b>Cheney High School</b>	<b>Home</b>	<b>4:00PM</b>
Saturday	12/13/14	Moscow High School	Away	TBA
<b>Tuesday</b>	<b>12/16/14</b>	<b>Sandpoint High School</b>	<b>Home</b>	<b>4:00PM</b>
Friday	12/19/14	West Valley High School	Away	7:00PM
Monday	01/12/15	Bonnors Ferry High School	Away	5:30PM
Thursday	01/22/15	Lakeland High School	Away	4:00PM
<b>Tuesday</b>	<b>02/03/15</b>	<b>Bonnors Ferry High School</b>	<b>Home</b>	<b>4:00PM</b>

**Superintendent**  
 Brad Murray

**Principal**  
 Kurt Hoffman

**Vice Principal**  
 Brandi Johnson

**Athletic Director**  
 Tim Cronnelly



**Basketball**  
**Boys Varsity**

			Place	Time
Saturday	11/29/14	Lewiston Senior High School	Away	7:30PM
Tuesday	12/02/14	East Valley High School	Away	7:00PM
<b>Friday</b>	<b>12/05/14</b>	<b>Deer Park High School</b>	<b>Home</b>	<b>7:00PM</b>
Saturday	12/06/14	Newport High School	Away	TBA
Tuesday	12/09/14	Riverside High School	Away	7:30PM
Friday	12/12/14	Moscow High School	Away	7:00PM
<b>Saturday</b>	<b>12/13/14</b>	<b>Cheney High School</b>	<b>Home</b>	<b>4:00PM</b>
<b>Thursday</b>	<b>12/18/14</b>	<b>St. Maries High School</b>	<b>Home</b>	<b>7:00PM</b>
Friday	12/19/14	West Valley High School	Away	7:15PM
<b>Thursday</b>	<b>01/08/15</b>	<b>Wallace Jr./Sr. H.S.</b>	<b>Home</b>	<b>7:30PM</b>
Friday	01/09/15	Bonnors Ferry High School	Away	7:30PM
Tuesday	01/13/15	Sandpoint High School	Away	7:00PM
<b>Saturday</b>	<b>01/17/15</b>	<b>Priest River High School</b>	<b>Home</b>	<b>7:30PM</b>
<b>Friday</b>	<b>01/23/15</b>	<b>Kellogg High School</b>	<b>Home</b>	<b>7:30PM</b>
Friday	01/30/15	St. Maries High School	Away	7:00PM
<b>Friday</b>	<b>02/06/15</b>	<b>Bonnors Ferry High School</b>	<b>Home</b>	<b>7:00PM</b>
Tuesday	02/10/15	Priest River High School	Away	7:30PM
Thursday	02/12/15	Lakeland High School	Away	7:00PM
Tuesday	02/17/15	Kellogg High School	Away	7:30PM
<b>Thursday</b>	<b>02/19/15</b>	<b>Moscow High School</b>	<b>Home</b>	<b>7:00PM</b>
Monday	02/23/15	District Tournament	Away	TBA
Wednesday	02/25/15	District Tournament	Away	TBA
Thursday	02/26/15	District Tournament	Away	TBA
Saturday	02/28/15	State Play In Game (Grangeville)	Away	TBA
Thursday	03/05/15	State Tournament @ Meridian	Away	TBA
Friday	03/06/15	State Tournament @ Meridian	Away	TBA
Saturday	03/07/15	State Tournament @ Meridian	Away	TBA

**Boys JV**

			Place	Time
Saturday	11/29/14	Lewiston Senior High School	Away	5:30PM
Tuesday	12/02/14	East Valley High School	Away	TBA
<b>Friday</b>	<b>12/05/14</b>	<b>Deer Park High School</b>	<b>Home</b>	<b>5:30PM</b>
Saturday	12/06/14	Newport High School	Away	TBA
Tuesday	12/09/14	Riverside High School	Away	5:30PM
Friday	12/12/14	Moscow High School	Away	5:30PM

**Superintendent**  
 Brad Murray

**Principal**  
 Kurt Hoffman

**Vice Principal**  
 Brandi johnson

**Athletic Director**  
 Tim Cronnelly



**Basketball**

**Boys JV**

			Place	Time
<b>Saturday</b>	<b>12/13/14</b>	<b>Cheney High School</b>	<b>Home</b>	<b>2:30PM</b>
<b>Thursday</b>	<b>12/18/14</b>	<b>St. Maries High School</b>	<b>Home</b>	<b>5:30PM</b>
Friday	12/19/14	West Valley High School	Away	5:30PM
<b>Thursday</b>	<b>01/08/15</b>	<b>Wallace Jr./Sr. H.S.</b>	<b>Home</b>	<b>6:00PM</b>
Friday	01/09/15	Bonnors Ferry High School	Away	5:30PM
Tuesday	01/13/15	Sandpoint High School	Away	5:30PM
<b>Friday</b>	<b>01/16/15</b>	<b>Priest River High School</b>	<b>Home</b>	<b>7:00PM</b>
<b>Friday</b>	<b>01/23/15</b>	<b>Kellogg High School</b>	<b>Home</b>	<b>5:30PM</b>
Friday	01/30/15	St. Maries High School	Away	5:30PM
<b>Friday</b>	<b>02/06/15</b>	<b>Bonnors Ferry High School</b>	<b>Home</b>	<b>5:30PM</b>
Tuesday	02/10/15	Priest River High School	Away	6:00PM
Thursday	02/12/15	Lakeland High School	Away	5:30PM
Tuesday	02/17/15	Kellogg High School	Away	6:00PM
<b>Thursday</b>	<b>02/19/15</b>	<b>Moscow High School</b>	<b>Home</b>	<b>5:30PM</b>

**Boys Sophomore**

			Place	Time
Monday	02/02/15	Wallace Jr./Sr. H.S.	Away	7:30PM

**Boys C Team**

			Place	Time
Saturday	11/29/14	Lewiston Senior High School	Away	4:00PM
Friday	12/12/14	Moscow High School	Away	4:00PM
<b>Saturday</b>	<b>12/13/14</b>	<b>Cheney High School</b>	<b>Home</b>	<b>1:00PM</b>
Friday	12/19/14	West Valley High School	Away	5:30PM
Monday	01/12/15	Bonnors Ferry High School	Away	7:00PM
Tuesday	01/13/15	Sandpoint High School	Away	4:00PM
Monday	02/02/15	Wallace Jr./Sr. H.S.	Away	6:00PM
<b>Friday</b>	<b>02/06/15</b>	<b>Bonnors Ferry High School</b>	<b>Home</b>	<b>4:00PM</b>
Thursday	02/12/15	Lakeland High School	Away	4:00PM
<b>Thursday</b>	<b>02/19/15</b>	<b>Moscow High School</b>	<b>Home</b>	<b>4:00PM</b>

**Superintendent**

Brad Murray

**Principal**

Kurt Hoffman

**Vice Principal**

Brandi johnson

**Athletic Director**

Tim Cronnelly

**Wrestling**

**Boys Varsity**

			Place	Time
<b>Wednesday</b>	<b>12/10/14</b>	<b>Sandpoint High School</b>	<b>Home</b>	<b>5:00PM</b>
<b>Wednesday</b>	<b>12/10/14</b>	<b>Riverside High School</b>	<b>Home</b>	<b>5:00PM</b>
Friday	12/12/14	George Wilde Invitational: Kellogg	Away	3:00PM
Saturday	12/13/14	George Wilde Invitational: Kellogg	Away	9:00AM
Friday	01/02/15	Pacific NW Classic-University HS Spokane	Away	3:00PM
Saturday	01/03/15	Pacific NW Classic University HS Spokane	Away	9:00AM
<b>Tuesday</b>	<b>01/06/15</b>	<b>Bonnors Ferry- St. Maries</b>	<b>Home</b>	<b>5:00PM</b>
Friday	01/09/15	River City Duals: Post Falls	Away	3:00PM
Saturday	01/10/15	River City Duals: Post Falls	Away	9:00AM
<b>Thursday</b>	<b>01/15/15</b>	<b>Priest River High School</b>	<b>Home</b>	<b>6:00PM</b>
Friday	01/16/15	Van Tuinstra Invitational: Lakeland	Away	3:00PM
Saturday	01/17/15	Van Tuinstra Invitational: Lakeland	Away	9:00AM
Thursday	01/22/15	Kellogg High School	Away	5:00PM
<b>Tuesday</b>	<b>01/27/15</b>	<b>Lake City High School</b>	<b>Home</b>	<b>5:00PM</b>
Friday	01/30/15	North Idaho Rumble CDA HS	Away	3:00PM
Saturday	01/31/15	North Idaho Rumble CDA HS	Away	9:00AM
Friday	02/06/15	Weiser Invitational	Away	3:00PM
Saturday	02/07/15	Weiser Invitational	Away	9:00AM
Friday	02/13/15	Lakeland High School	Away	5:00PM
Saturday	02/21/15	3a District 1 Tournament Lakeland	Away	9:00AM
Friday	02/27/15	State Tournament Holt Arena Pocatello	Away	TBA
Saturday	02/28/15	State Tournament Holt Arena Pocatello	Away	TBA

**Boys JV**

			Place	Time
Tuesday	12/02/14	Jamboree @ CDA HS	Away	TBA
Saturday	12/13/14	Potlatch Invitational	Away	9:00AM
Wednesday	01/14/15	Coeur d'Alene High School	Away	4:30PM
<b>Thursday</b>	<b>01/15/15</b>	<b>Priest River High School</b>	<b>Home</b>	<b>5:00PM</b>
Thursday	01/22/15	Kellogg High School	Away	5:00PM
Saturday	01/24/15	Priest River Invite	Away	9:00AM
<b>Wednesday</b>	<b>02/04/15</b>	<b>Wallace Jr./Sr. H.S.</b>	<b>Home</b>	<b>6:00PM</b>
Friday	02/06/15	Bonnors Ferry Invitational	Away	3:00PM
Saturday	02/07/15	Bonnors Ferry Invitational	Away	9:00AM
Friday	02/13/15	Lakeland High School	Away	5:00PM
Saturday	02/14/15	Lake City JV Tournament	Away	10:00AM

**Superintendent**  
 Brad Murray

**Principal**  
 Kurt Hoffman

**Vice Principal**  
 Brandi johnson

**Athletic Director**  
 Tim Cronnelly

## 2014-2015 MEMBER AGREEMENT iDigLearning Blended Consortium

This Member Agreement ("**Agreement**") is entered into on July 1, 2014 ("**Effective Date**") between Idaho Digital Learning Academy, a governmental entity organized and existing under the laws of the State of Idaho, with a principal place of business at 1303 E. Central Dr., Suite 200, Meridian, ID 83642 ("**IDLA**") and Lakeland School District No. 272, acting by and through its Board of Trustees ("**Member**").

### 1. **Authority**

Chapter 55, Title 33, Idaho Code authorizes IDLA to enter into agreements with school districts and other agencies for the provision of its products and services to the school district; and Chapters 5 and 6, Title 33, Idaho Code give the Member's Board of Trustees broad authority to operate and maintain the school district and to procure such personal property and curricular materials as necessary therefore.

### 2. **PURPOSE OF AGREEMENT**

Member wishes to contract with IDLA for the Term (i) for a license to access IDLA's online learning services (the "**Consortium**") and all courses, curriculum, articles, text, notes, documents, images, assessment items, assignments, instructional information, and all other contents, resources, materials and services produced, published, displayed, or distributed which are currently provided or subsequently added to the Consortium (the "**Content**") and (ii) for the provision of certain services as specifically set forth in Appendix A ("**Services**"). The purpose and objective of this Agreement is to allow IDLA to provide the Member with the following:

- Access to learning and course management software;
- Online course and curriculum Content;
- Training, set up, and support for the Member for implementation of an online or blended delivery model of the Content.

The scope of Services, initial set up fees, and Membership Fees shall be selected by the Member and set forth in Appendix A. Appendix A may be amended, from time to time, by mutual written consent of the parties, for the purpose of increasing or decreasing the level and scope of the Services to be provided by IDLA.

### 3. **Grant of License**

Pursuant to the terms and conditions of this Agreement, IDLA grants the Member and the authorized educators, administrators, or students of the Member, or any other third party as approved and authorized by IDLA in writing (collectively, the "**Users**"), for the Term of this Agreement, a limited, non-exclusive, terminable, non-transferable license ("**License**") to access the Consortium and the Content contained therein, subject to any limitations set forth in this Agreement and Appendix A, and to use and edit the Content pursuant to the terms and conditions set forth in this Agreement and the Terms of Use. The Member's License shall be contingent upon full payment of Member's Membership Fees, as set forth in Appendix A. The

Member's License shall terminate upon termination of this Agreement, as provided in Section

#### 4. **TERM and Termination**

a. **Term** This Agreement shall commence upon the Effective Date and expire on **July 1, 2015** or upon the earlier termination by a Party in accordance with Section 4(b) hereof (the "**Initial Term**"). Access to the Consortium, the Content, and Services provided by IDLA shall be immediately terminated upon the expiration or termination of this Agreement.

b. **Renewal Term** Following completion of the Initial Term, this Agreement may be renewed annually for one year renewal periods by mutual written agreement of the Parties (each, a "**Renewal Term**", and collectively, with the Initial Term, the "**Term**").

c. **Termination Without Cause** Either party may terminate this Agreement at any time, with or without cause, upon thirty (30) calendar days' written notice to the other party. Such notice shall specify the date of termination.

d. **Termination for Breach** Abandonment or breach of any Term of this Agreement by either party may be grounds for immediate termination of this Agreement at the sole discretion of the other party. Waiver of any breach by either party shall not be deemed a waiver of the requirements of the entire contract.

e. **Termination for Unsuitable Content** In the event IDLA determines that any Member Contributed Content (as defined in Section 8) jeopardizes IDLA's accreditation, the accreditation of any course or curriculum Content, or is otherwise unsuitable for continued use, IDLA may either (i) immediately terminate this Agreement; or (ii) require the Member and its Users to immediately terminate the use of the applicable Member Contributed Content or Content. Additionally, IDLA, at its discretion, may elect to modify, revise, or correct the Member Contributed Content or Content, as deemed necessary by IDLA.

f. **Termination upon Holdback or Failure to Appropriate** The Parties understand and agree that because IDLA is a governmental entity and the Member is a publicly funded school or school district, this Agreement shall in no way bind or obligate IDLA, Member, or the State of Idaho beyond the term of any particular appropriation of funds, to IDLA, by the State Legislature. IDLA and Member reserve the right to terminate the Agreement, in whole or in part, if the legislature of the State of Idaho does not appropriate sufficient funds as may be required for IDLA or Member. IDLA or Member may also terminate this Agreement if the executive branch of the State of Idaho mandates any cuts in or holdbacks of funding. Should IDLA or Member decide to terminate this Agreement under this provision, such termination shall become effective upon thirty (30) calendar days' written notice to the other party.

#### 5. **FEE FOR SERVICES**

IDLA shall provide to the Member the Services in exchange for payment in full of the Membership Fees, as set forth in Appendix A. In the event Member ceases using the Services prior to the end of the Term (i) Member shall not be entitled to a refund of any fees paid to IDLA through the date of termination and (ii) Member is liable for payment of the Membership Fee for the full Term of the Agreement, unless otherwise determined by IDLA, in its sole discretion.

#### 6. **DELIVERY OF SERVICES**

IDLA shall have no duty to provide any Services to Member, or permit access to the Consortium, until the Membership Fee has been paid in full, as specifically set forth in Appendix

A.

## 7. **USE OF content**

During the Term of this Agreement, the Member may modify the Consortium's Content to comply with and correspond to the specific educational requirements of the Member. Member shall limit access and use of the Consortium, Assessment and the Content therein to Member's Users, and neither the Member nor the Users may (i) allow any third party access to the Consortium or (ii) sell, lend, rent, lease, license or otherwise provide the Assessment and Content, in its current form or any modified form, to any third party, without the written consent of IDLA. At all times during the term of this Agreement, the Member must comply with the Terms of Use.

## 8. **MEMBER contributed content**

Member and Member's Users may modify or revise the Content, or add or contribute Member-created content, materials, courses and curriculum, assessment items, assignments and/or information to the Consortium ("**Member Contributed Content**"). The Member Contributed Content shall be available for use by IDLA and other Consortium members. The Member and Member's Users grant IDLA an irrevocable, perpetual, royalty-free license to use, execute, reproduce, display, perform and distribute copies of, and prepare derivative works of, the Member Contributed Content. All Member Contributed Content shall remain available on the Consortium, unless otherwise removed by IDLA pursuant to Section 4(e). All derivative works of Content, originally owned in whole or part by IDLA, shall remain the sole property of IDLA.

## 9. **IDLA RESPONSIBILITIES**

IDLA's responsibilities under this Agreement, pursuant to Appendix A, may include the following:

- a. IDLA shall provide to the Member the Services selected by the Member on Appendix A.
- b. IDLA shall provide Member with limited access to a learning management system for course administration purposes including the limited ability to copy course curriculum and add/remove User accounts, during the Term, in accordance with Appendix A.
- c. IDLA shall provide limited technical support during the Term of the Agreement, including the provision of training to an on-site technical specialist to be located at the Member's site during the initial set-up.
- d. IDLA shall provide consulting to Member regarding establishment and implementation of a successful online delivery model.

## 10. **Member RESPONSIBILITIES**

Member's responsibilities under this Agreement include the following:

- a. Member shall identify student and teacher blended users on Appendix A;
- b. Member shall identify and select the desired Services and pricing on Appendix A;
- c. Member shall be responsible for the provision of all technical support for Member's Users at all times, including before and during the implementation of this Agreement;

d. The Member shall be responsible for (i) monitoring student correspondence and work to ensure the safety of students and (ii) providing appropriate services to protect the students' safety;

e. The Member shall ensure that all textbooks and resources (online or otherwise) are available to each student participant prior to the start of and during all classes;

f. The Member shall comply with all federal, state, and local laws, rules and regulations, including but not limited to requirements established for a student with a disability under the Americans with Disabilities Act, as may be amended from time to time, the Individuals with Disabilities Education Act, as may be amended from time to time, or under the Rehabilitation Act, as may be amended from time to time; and

g. The Member shall allow IDLA to share Member's experiences and limited details regarding the implementation and success measures regarding their online course delivery model. Member may also share their experience on blended learning with other educators.

#### 11. **RESTRICTIONS**

Except as otherwise expressly permitted herein, Member and its principals, agents and employees shall not (and shall not allow any third party) to violate the Terms of Use. Member, Users, and their affiliates hereby agree that any attempts to violate this Agreement or the Terms of Use shall constitute a material breach of this Agreement.

#### 12. **MEMBER Representations AND WARRANTIES**

Member represents and warrants that (i) it has full power and authority to enter into this Agreement, and to agree to all the terms and conditions contained therein and in the Terms of Use, attached hereto and amended from time to time, and has received all parental and other permissions required to permit IDLA to obtain and retain information (including personal information) from Users; (ii) only Member or its Users shall access the Consortium and the Content; (iii) Member and its Users will at all times use the Consortium and the Content only as expressly permitted by this Agreement and the Terms of Use; and (iv) any content, materials, and/or information contributed by Users, and any revisions to the Content by Users, does not and will not contain any libelous, unlawful or infringing materials or content, will not infringe upon any party's proprietary rights, including without limitation statutory or common-law copyright, trademark and right of privacy, and will not violate any law, regulation or right of any kind whatsoever or give rise to any actionable claim or liability.

#### 13. **WARRANTY & REMEDIES**

Member accepts and agrees that the Consortium, its Content, and the Services provided by IDLA, are "as-is" and with all faults accepted, with no warranties, express or implied, of any kind. IDLA makes no representation or warranty of any kind, whether express or implied (either in fact or by operation of law), with respect to the Consortium, its Content, and the Services provided by IDLA or IDLA's authorized designee. IDLA expressly disclaims and Member hereby accepts such disclaimer of all implied warranties, including, but not limited to, any implied warranties of noninfringement, merchantability, fitness for a particular purpose, and validity of intellectual property rights. IDLA does not warrant that the Consortium or its Content is error-free or that operation of the Consortium shall be secure or uninterrupted. To the full extent permitted by law, the duration of statutorily required warranties, if any, shall be limited to the

shortest permissible duration.

#### 14. **INDEMNIFICATION**

a. **Member Indemnification** Member shall defend, indemnify and hold harmless IDLA and each of its officers, directors, employees and agents (collectively the "**Indemnified Parties**") against and in respect of any expense, cost, loss, debt, liability, damage, obligation, claim, demand, judgment or settlement of any nature or kind, including, but not limited to, all reasonable costs and expenses and attorney fees arising out of, resulting from or based upon any pending or threatened claim, action, proceeding or suit that an Indemnified Party may suffer based upon Member's or User's (i) acts or omissions, (ii) use of the Content or Services, (iii) upon any breach of any representation, warranty, undertaking or other obligation of the Member or User, under this Agreement, (iv) violation by Member or Users of the Terms of Use, or (v) use of any portion of the Content with products or services not supplied by IDLA.

b. **IDLA Indemnification** IDLA agrees to defend, indemnify, and hold harmless the Member from and against any and all damages, expenses, costs, claims, judgments and liabilities including, without limitation, reasonable attorney's fees, incurred by the Member (unless caused by the negligence or wrongful acts or omissions of the Member) arising from or in connection with any grossly negligent or wrongful act or omission by IDLA with respect to the provision of the Services.

#### 15. **LIMITATION OF LIABILITY**

Member and Users assume the entire risk as to the use, results, and performance of the Consortium, the Content contained therein, and the Services provided by IDLA. Notwithstanding anything in this Agreement to the contrary, IDLA shall not be liable or obligated with respect to any subject matter of this Agreement or under contract, negligence, strict liability or any other legal or equitable theory (i) for any amounts in excess in the aggregate of the fees paid to IDLA by Member during the twelve-month period prior to the date the claim arose or could have arisen; (ii) for any direct, indirect, special, punitive, incidental or consequential damages (including, but not limited to, claims for any lost profits, business interruption, cost of procurement of substitute goods, technology, services or rights); (iii) for failure of the Consortium, interruption of use or loss or corruption of data or Content; or other pecuniary loss arising out of the use of or inability to use (a) the Consortium or its Content by the Member or (b) Services provided by IDLA, (iv) any delays errors, or omissions, or any defect, quality, accuracy, completeness, timeliness, availability or performance relating to the Consortium or Content contained therein, or (iv) for any matter beyond IDLA's reasonable control. To the extent that the exclusion or limitation of incidental or consequential damages is prohibited by law, any such prohibited limitations and exclusions shall not apply to Member.

#### 16. **Survivability**

All representations, warranties, remedies, and indemnities shall survive the expiration or prior termination of the Member Agreement.

#### 17. **CONFIDENTIAL INFORMATION**

Except for any disclosure required by law, each party agrees to retain all confidential information received from the other party in confidence, not to disclose any such information to any other person, and not to use any such information for its own benefit, to the other party's

detriment or for any purpose other than in furtherance of this Agreement. All information which either party and any of its agents receives at any time from the other party or any of its agents shall be deemed confidential and subject to the provisions of this section (including without limitation the Content and Services), whether the information shall be received orally, in writing, visually, by inspection of documents, products or processes, by electronic transmission, or in any other form or manner, excepting only information which the recipient establishes was generally available to the public at the time of disclosure or subsequently became generally available to the public other than as a result, directly or indirectly, of disclosure by the recipient or its agents. Information shall be confidential and shall be subject to this section whether or not it is marked or designated "confidential" at the time of disclosure. Notwithstanding the provisions above, the recipient may disclose confidential information to its agents only to the limited extent necessary to carry out this Agreement and maintain the business relationship. The recipient shall be fully responsible for any use or disclosure of confidential information by any of its agents in violation of this section.

#### 18. **Return of Confidential Information**

Upon termination of this Agreement, Member and each User shall return to IDLA all Content and other confidential information of IDLA.

#### 19. **NO AUTHORITY TO BIND OTHER PARTY**

One party under this Agreement shall have no authority to enter into contracts or Agreements on behalf of the other party. All contracts or Agreements shall be entered on behalf of the executing party or executed jointly by both parties. The procedures set forth in this Agreement are intended for the sole use and benefit of IDLA and Member. No third party or other State entity may rely on these procedures. Any failure of IDLA or Member to follow any or all of these procedures, or any future amendment or modification of these procedures, shall not establish any liability of IDLA or Member to any third party or other entity of the State of Idaho.

#### 20. **DISCRIMINATION**

The Parties hereby agree that no person shall, on the basis of race, color, creed, national origin or gender, be excluded from or denied participation in or otherwise subjected to discrimination in relation to any activity associated with this Agreement.

#### 21. **INTERPRETATIONS**

**Governing Law** Any claim, action, suit, proceeding or dispute arising out of the Agreement shall in all respects be governed by, and interpreted in accordance with, the laws of the State of Idaho, without regard to the conflicts of law provisions thereof. The parties hereby consent, acknowledge and agree that venue and jurisdiction for any action, suit or proceeding arising out of these Terms of Use shall vest exclusively in the federal or state courts of general jurisdiction located in Ada County, Idaho.

**Attorneys' Fees** Should any party employ an attorney for the purpose of enforcing this Agreement, the prevailing party shall receive its reasonable attorneys' fees and costs.

**Assignment** The Parties respective obligations and duties as set forth herein are to be

performed by the parties and may not be assigned or subcontracted by either party without the written consent of the other party.

**Failure or Omissions** No delay or failure by either party to exercise any right under this Agreement, and no partial or single exercise of that right, shall constitute a waiver of that or any other right, unless otherwise expressly provided in this Agreement.

**Severability** If any part of this Agreement shall be determined to be invalid, illegal or unenforceable, or declared null and void by any court of competent jurisdiction, then such part shall be reformed, if possible, to conform to the law and, in any event, the remaining parts of this Agreement shall be fully effective and operative insofar as reasonably possible.

**Compliance with Laws and Regulations** Each party shall be and shall remain in compliance with all applicable federal, state and local laws and mandatory regulations in performance of its obligations pursuant to this Agreement.

**Dispute.** If a dispute arises between the parties regarding their rights or obligations under this Agreement, the parties shall first attempt to settle the dispute by direct discussions. If the dispute cannot be settled by the parties by direct discussions, then the parties agree to endeavor to settle the dispute in an amicable manner by mediation administered by the American Arbitration Association under its Commercial Mediation Rules. Thereafter, any unresolved dispute arising from or relating to this Agreement or a breach of this Agreement shall be resolved as provided by this Agreement and by law.

**Resolution of Certain Claims – Injunctive Relief.** Member and the Users acknowledge and agree that the Consortium and the Content contained therein, possess a special, unique and extraordinary character that makes difficult the assessment of the monetary damages that would be sustained as a result of unauthorized use, and that unauthorized use may cause immediate and irreparable damage to IDLA for which IDLA would not have an adequate remedy at law. Therefore, Member agrees that, in the event of such unauthorized use, in addition to such other legal and equitable rights and remedies as may be available to IDLA, IDLA shall be entitled to injunctive and other equitable relief without the necessity of proving damages or furnishing a bond or other security.

## 22. Force Majeure

The obligations of either party to perform under this Agreement will be excused during each period of delay caused by acts of God, or by shortages of power, materials or transportation, government orders, labor strikes, work stoppages or disruptions, war (even if not declared), hostilities, terrorism, or embargos which are beyond the reasonable control of the party obligated to perform ("**Force Majeure Event**"). In the event that either party ceases to perform its obligations under this Agreement due to the occurrence of a Force Majeure Event, such party shall: (i) immediately notify the other party in writing of such Force Majeure Event and its expected duration, and (ii) take all reasonable steps to recommence performance of its obligations under this Agreement as soon as possible. In the event that any Force Majeure Event delays a party's performance for more than 90 days following notice by such party

pursuant to this Agreement, the other party may terminate this Agreement immediately upon written notice to such party.

**23. Entire Agreement**

This Agreement and its Appendices constitute the entire agreement between the parties, and supersede all prior oral and written agreements and understandings between the parties. This Agreement cannot be modified or amended, except in writing signed by all parties. In the event of any inconsistency between this Agreement and its Appendices, this Agreement shall control.

**24. USE AND USERS**

iDigLearning Blended Consortium membership provides annual access to Idaho Digital Learning technologies, digital content, and professional development as outlined below.

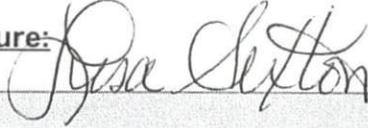
The maximum number of Users purchased by Member limits the number of Users. Member may create Users at any time. A User is created when Member provides username login access to Learning Management System (LMS). A User is a student, teacher, staff member, administrator or school official that has a LMS username. If Member exceeds purchased users, Member will be bumped to next user band as outlined in Appendix A Fee Matrix.

**25. TECHNOLOGY**

The Member package of technology is a suite of online and blended learning technologies that are assembled to provide a robust, engaging learning environment for online and blended learning. To accommodate for potential changes, Idaho Digital Learning reserves the right to upgrade technologies and substitute functionality sources during the Agreement.

**26. iDigLearning Blended Consortium Fees**

Total Blended Student Users	<b>100-249</b>
Total Blended Instructors	<b>6-15</b>
Total Membership Fees (see Fee Matrix)	<b>\$4750</b>
PD Customizations:	
User Customizations:	
<b>Total Fees</b>	<b>\$4750</b>

<b>DISTRICT MEMBER</b>	
District: Lakeland Jt. School District Phone: 208-687-0431 Address: PO Box 39 Rathdrum, ID 83858	
Date: Oct 26, 2014	By: Name: Lisa Sexton Title: Assistant Superintendent  Signature: 
<b>IDAHO DIGITAL LEARNING MEMBER</b>	
Date:	Name: Title:  Signature:

## APPENDIX A

### **iDigLearning Blended Consortium Technologies**

- **Brainhoney**- learning management system (LMS), accessible from a customized domain for each member.
- **Blackboard Collaborate**—currently v. 10
  - Blackboard Collaborate— learning management system (LMS), accessible from a customized domain for each member.

**DIGITAL CONTENT** The Member package includes access to a digital content repository of learning objects, full courses contributed by other consortium members, full courses contributed by Idaho Digital Learning Academy, and access to development specialists to support the new development of original multi-media interactive learning objects.

#### **idigLearning Content Repository:**

Current Content Availability: **10,000** learning objects, units, and lesson plans.

**\*iDigLearning Objects include flash-based games, lessons and presentations.**

**\*\*** Online lessons and instructional content do not include assessment banks.

#### **idigLearning Consortium Courses**

- Online and blended courses and content developed by other Consortium Members.
- Under Creative Commons licensing, teacher- built courses will be shared, edited, and shared back to the larger community within the consortium.

#### **idigLearning IDLA Full Courses**

- Online courses and content developed by the Idaho Digital Learning Academy
- Content and Assessments cannot be shared with educators outside of the consortium.

#### **idigLearning Interactivity Templates**

- Access to **820** idigLearning Interactivity templates used to create interactive learning objects
- Templates will be developed into interactive learning objects by IDLA media specialist.
- All teacher- created learning objects will be shared back into the consortium.

### **PROFESSIONAL DEVELOPMENT**

The level of professional development will advance as the skills of the blended instructors advance. Each blended learning instructor will receive up to 9 hours of Face to Face Training and 15 hours of online training annually. Live training will be delivered at a central location designated by the Consortium Member's Administration.

### Professional Development Goals

1. Train teachers in the best practices of blended learning.
2. Train teachers in the use of a Learning Management System conducive to the blended environment.
3. Develop a course unit that will be offered in a blended model.
4. Deliver both blended and fully online courses using nationally recognized best practices for online course delivery (i.e. iNacol Standards).

**CONSULTING** The Member package includes limited access to blended learning specialists and/or district liaisons for consultation and planning support.

**SUPPORT.** The Member package includes limited access to technology and training support.

### iDigLearning Blended Consortium FEES.

#### Blended Learning Teachers

Total Blended Student Users	1-5	6-15	16-25	26-45	46-65
0-99	\$3,500	na	na	na	na
100-249	\$4,750	\$4,750	\$5,750	na	na
250-499	\$6,500	\$6,500	\$7,500	\$8,500	na
500-999	\$9,500	\$9,500	\$10,500	\$11,500	\$13,500
1000-1999	\$11,500	\$11,500	\$12,500	\$13,500	\$15,500
Student User Minimum ----->	1	100	100	250	500

Customized pricing will be given for more than 65 teachers or 2000 or more student users.

### Customized Blended Solutions\*

Idaho Digital Learning is able to provide additional technology, training and content options outside of the iDigLearning Consortium options outlined in Appendix A. Idaho Digital Learning can customize solutions and pricing on a per district or per school basis in order to provide solutions and services to meet unique requests.

Memorandum of Understanding  
between  
**Timberlake Junior High School**  
and  
University of Idaho College of Education

This MOU is in recognition of the joint efforts of the University of Idaho College of Education (College) and **TIMBERLAKE JUNIOR HIGH SCHOOL** to develop a professional partnership with multiple, mutually supportive goals.

**PURPOSE:**

The purpose in creating this partnership is based on continuous learning for all participants in the partnership.

This partnership recognizes that both the College and **TIMBERLAKE JUNIOR HIGH SCHOOL** faculties can renew and revitalize their respective educational missions through this collaboration.

The partners are committed to the goals of high and equitable student achievement, effective instructional practice, and schooling that supports student learning.

These goals will be achieved collaboratively through:

1. Providing a quality clinical setting to support the preparation of **Pre-Service Teachers**
2. Providing support to in-service teachers through faculty monitored collaborative engagements with **Practicum Students**; and
3. Promoting and conducting inquiry directed toward the improvement of teaching and learning at **TIMBERLAKE JUNIOR HIGH SCHOOL** and the College.

In addition:

1. Both parties to this agreement have a right and an obligation to insist on standards of professional conduct on the part of all participants that are consistent with prevailing standards in the school community and the education profession as codified in *Code of Ethics for Idaho Professional Educators*.
2. Neither party shall discriminate with regard to participants on the basis of legally protected individual characteristics such as race, color, religion, national origin, age, veteran status, marital status, or gender.
3. In-service teacher participation will be on a volunteer basis.
4. Participating College faculty and **TIMBERLAKE JUNIOR HIGH SCHOOL** administration will maintain regular contact.

**STATEMENT OF MUTUAL BENEFIT AND INTERESTS:**

Two paramount goals will always be at the heart of our work and our evaluation of results:

1. We want the best educated and motivated K-12 students possible; and
2. We want the best prepared and committed next generation of K-12 teachers possible.

We believe:

1. The preparation of future teachers is the responsibility of the entire educational community: school-based practitioners; school site; district office; and those in higher education.
2. The teaching profession is an agent for positive change in a democratic society.
3. A systematic, rigorous, cooperative approach to supporting and preparing teachers is more effective than an episodic approach.
4. Responsibilities and resources must be shared between the College and **TIMBERLAKE JUNIOR HIGH SCHOOL**.

5. It is important for College personnel to know and understand the goals of **TIMBERLAKE JUNIOR HIGH SCHOOL**, and it is important for SES teachers and administration to know and understand the goals of the College and how each can simultaneously advance the educational mission of both entities.

**THE UNIVERSITY OF IDAHO-COEUR D'ALENE RESOURCES:**

1. Students enrolled in teacher education courses with the University of Idaho.
2. Faculty supervision of **Pre-Service Teachers**; the faculty supervisors shall be employees of the University of Idaho.

**TIMBERLAKE JUNIOR HIGH SCHOOL RESOURCES:**

1. Cooperating in-service teachers to work with College **Pre-Service Teacher** candidates.
2. A suitable classroom space for instructing College teacher education classes if mutually agreed upon.
3. Administrative support and cooperation.

**IT IS MUTUALLY UNDERSTOOD AND AGREED BY AND BETWEEN THE PARTIES THAT:**

1. **PARTICIPATION IN SIMILAR ACTIVITIES:** This agreement in no way restricts **TIMBERLAKE JUNIOR HIGH SCHOOL** or the College from participating in similar activities with other public or private agencies, organizations and individuals.

2. **COMMENCEMENT/EXPIRATION/TERMINATION:** This MOU takes effect upon the signature of **TIMBERLAKE JUNIOR HIGH SCHOOL** and the College and shall remain in effect for the 2014-15 academic year from the date of execution. This MOU may be extended or amended upon written request of either **TIMBERLAKE JUNIOR HIGH SCHOOL** or the College and the subsequent written concurrence of the other. Either party may terminate this MOU with a 90-day written notice to the other.

3. **RESPONSIBILITIES OF PARTIES:** **TIMBERLAKE JUNIOR HIGH SCHOOL** and the College, and their respective agencies and offices, will handle their own activities and utilize their own resources, including the expenditure of their own funds, in pursuing these objectives. Each party will carry out its separate activities in a coordinated and mutually beneficial manner.

4. **ASSESSMENT:** A mutually agreeable assessment will be conducted at the end of the academic year.

5. **PRINCIPAL CONTACTS:** The principal contacts for this partnership are:

<b>TIMBERLAKE JUNIOR HIGH SCHOOL Contact</b>	<b>UI COE Partner Contact</b>
Name Chris McDougall	Name Diane Swensen
Title Principal	Title Instructor, EDCI 302
School Timberlake Junior High School	University of Idaho Coeur d'Alene
5830 W. Blackwell Blvd.	1031 N. Academic Way
Spirit Lake, ID 83869	Coeur d'Alene, ID 83814
Phone: (208) 623-2582	Phone: (208) 292-2519
Fax: (208) 623-2750	Fax: (208) 667-5275
E-mail: cmcdougall@lakeland272.org	E-mail: dswensen@uidaho.edu

6. **NON-FUND OBLIGATING DOCUMENT:** Nothing in this MOU shall require either **TIMBERLAKE JUNIOR HIGH SCHOOL** or the College to obligate or transfer any funds. Specific activities that involve the transfer of funds, services, or property among the various agencies and offices of **TIMBERLAKE JUNIOR HIGH**

SCHOOL and College will require execution of separate agreements and be contingent upon the availability of appropriate funds. Such activities must be independently authorized by appropriate institutional authority. This MOU does not provide such authority. Negotiation, execution and administration of each such agreement must comply with all acceptable partnership principles articulated in this MOU.

7. **INDEMNIFICATION:** Subject to the limits specified in Idaho Code 6-901 through 6-929, otherwise known as the Idaho Tort Claims Act, **TIMBERLAKE JUNIOR HIGH SCHOOL** shall indemnify, defend and hold harmless the State of Idaho, and University of Idaho and its governing board, employees, agents, and assigns, from and against any and all claims, losses, damages, injuries, liabilities and all costs, including attorneys fees, court costs and expenses and liabilities incurred in or from any such claim, arising from any breach or default in the performance of any obligation on **TIMBERLAKE JUNIOR HIGH SCHOOL** part to be performed under the terms of this Agreement, or arising from any act, negligence or the failure to act of **TIMBERLAKE JUNIOR HIGH SCHOOL**, or any of its agents, contractors, employees, invitees or guests.

8. **INSURANCE:** That the student intern provide professional liability insurance coverage with limits of coverage that satisfy the **TIMBERLAKE JUNIOR HIGH SCHOOL** requirements unless the internship is with an Idaho district where pursuant to Idaho Code 33-1201, students serving in a practicum, internship or student teaching position in the state of Idaho and under the supervision of a person certificated pursuant to Idaho Code 33-1201, shall be accorded the same liability insurance coverage by the school district being served.

9. **AUTHORIZED REPRESENTATIVES:** By signature below, the cooperator certifies that the individuals listed in this document as representatives of the cooperator are authorized to act in their respective areas for matters related to this MOU.

For The  
**Lakeland School District #272**  
Rathdrum, ID 83858

TIMBERLAKE JUNIOR HIGH SCHOOL PRINCIPAL

LAKELAND SCHOOL DISTRICT SUPERINTENDENT

BY: \_\_\_\_\_  
Signature

BY: \_\_\_\_\_  
Signature

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**For the Regents of the University of Idaho**

BY \_\_\_\_\_  
Signature

Name: Doug Vandenoorn

Title: Assistant Director, Contracts & Purchasing Services

Date: \_\_\_\_\_

RECEIVED NOV 06 2014

LAKELAND JOINT SCHOOL DISTRICT #272  
Discipline Report

School\_ Athol Elementary  
Month/Year \_\_\_ Oct 2014

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT				ACTION TAKEN								
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	
K																						
1																						
2																						
3																						
4																						
5										1											1	
6												1									1	
7																						
8																						
9																						
10																						
11																						
12																						154
TOTAL																						

ADMINISTRATOR'S SIGNATURE Kathy Ginnar

- KEY:
- D=Distribution
  - P=Possession
  - U=Under the Influence/Use
  - BEH= Inappropriate Behavior
  - FTG= Fighting
  - INS= Insubordination
  - HAR= Harrassment
  - BULL=Bullying
  - VAN= Vandalism
  - WPN=Weapon
  - PRO= Profanity
  - TRU= Truancy
  - ISS= In School Suspension
  - OSS=Out of School Suspension
  - EXP=Expulsion

Report incidents that involve a suspension of .5 day or more. The number of incidents should be based on the number of students involved (e.g. a fight between two students would be two incidents if both students are suspended .5 day or more). When completing the column under "Action Taken", report the number of days of suspension, not incidents (e.g. one fight might result in as many as ten days of suspension).

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

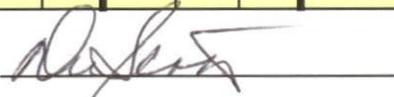
RECEIVED NOV 03 2014

School\_\_ Betty Kiefer Elementary

Month/Year \_\_ Oct. 14

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN					
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	
K																						
1											1										0.5	
2																						
3										1										0.5		
4																						
5										1	1					1				0.5	3.5	
6													1								3	
7																						
8																						
9																						
10																						
11																						
12																						155
TOTAL																						

ADMINISTRATOR'S SIGNATURE



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LAKELAND JOINT SCHOOL DISTRICT #272  
 Discipline Report

School GE SDFS  
 Month/Year ~~#####~~ **OCT. 2014**

RECEIVED NOV 03 2014

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN					
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	
K																						
1																						
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9																						
10																						
11																						156
12																						
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

ADMINISTRATOR'S SIGNATURE \_\_\_ BJ DeAustin BJD

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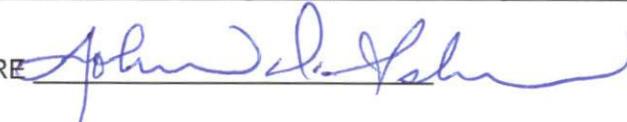
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LAKELAND JOINT SCHOOL DISTRICT #272  
 Discipline Report

RECEIVED NOV 03 2014

School: John Brown  
 Month/Year : October 2014

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT					ACTION TAKEN				
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP		
K																							
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9																							
10																							
11																							
12																						157	
TOTAL										1	0	1	0	0	0	0	0	0	0	0	1	0	0

ADMINISTRATOR'S SIGNATURE 

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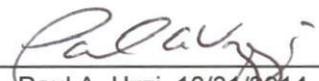


RECEIVED OCT 31 2014

**LAKELAND JOINT SCHOOL DISTRICT #272**  
**Discipline Report**

School: MOUNTAIN VIEW ALT HIGH SCHOOL  
 Month/Year: OCTOBER 2014

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT					ACTION TAKEN				
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP		
K																							
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9											1											1	
10																							
11			1								1											2	159
12																							
TOTAL	0	0	1	0	0	0	0	0	0	0	2	0	0	0	0	0	0	0	0	0	0	3	0

ADMINISTRATOR'S SIGNATURE   
 Paul A. Uzzi, 10/31/2014

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RECEIVED NOV 06 2014

LAKELAND JOINT SCHOOL DISTRICT #272  
Discipline Report

School Twin Lakes Elem.  
Month/Year Sept 2014

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT						ACTION TAKEN					
	D	P	U	D	P	U	D	P	U	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	
K																					
1																					
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5																					
6																					
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9																					
10																					
11																					
12																					
TOTAL																					

ADMINISTRATOR'S SIGNATURE *E.H. Dwyer*

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Report suspension of .5 day or more. Report the total number of days suspended, not the incidents.

RECEIVED NOV 06 2014

LAKELAND JOINT SCHOOL DISTRICT #272  
 Discipline Report

School Twin Lakes Elem  
 Month/Year Oct. 2014

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT						ACTION TAKEN				
	D	P	U	D	P	U	D	P	U	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP
K																				
1																				
2																				
3																				
4																				
5																				
6																				
7																				
8																				
9																				
10																				
11																				
12																				
TOTAL																				

ADMINISTRATOR'S SIGNATURE *E. H. Keyes*

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Report suspension of .5 day or more. Report the total number of days suspended, not the incidents.

**LAKELAND JOINT SCHOOL DISTRICT #272**

**Discipline Report**

School \_\_\_\_\_ THS

Date: October 2014

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT			TRU	ACTION TAKEN			
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN		PRO	ISS	OSS	EXP
K																					
1																					
2																					
3																					
4																					
5																					
6																					
7																					
8																					
9																					
10																					
11																					
12																				163	
<b>TOTAL</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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  - EXP=Expulsion

Report incidents that involve a suspension of .5 day or more. The number of incidents should be based on the number of students involved (e.g. a fight between two students would be two incidents if both students are suspended .5 day or more). When completing the column under "Action Taken", report the number of days of suspension, not incidents (e.g. one fight might result in as many as ten days of suspension).

**LAKELAND JOINT SCHOOL DISTRICT #272**

**Discipline Report**

School \_\_\_\_\_ TJHS

Date: October, 2014

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT			TRU	ACTION TAKEN			
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN		PRO	ISS	OSS	EXP
K																					
1																					
2																					
3																					
4																					
5																					
6																					
7		1									1									6	
8												1				1				8.5	
9																					
10																					
11																					
12																				164	
<b>TOTAL</b>	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	1	0	0	0	14.5	0

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

- KEY:**
- D=Distribution
  - P=Possession
  - U=Under the Influence/Use
  - BEH= Inappropriate Behavior
  - FTG= Fighting
  - INS= Insubordination
  - HAR= Harrassment
  - BULL=Bullying
  - VAN= Vandalism
  - WPN=Weapon
  - PRO= Profanity
  - TRU= Truancy
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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS SDFS School Board

Month/Year Feb 2015

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN							
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	THF	TRU	ISS	OSS	EXP	Sat. Sch ool	Justice System involved
K																								
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9	0	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	1	0	1	0	5	0
10	0	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	0	1	0	0	3	0
11	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	1	0	0	0	3	0
12	0	0	0	0	0	0	0	0	0	2	0	1	0	0	0	0	0	0	1	1	1	0	6	0
Total	0	0	0	0	0	0	0	0	0	15	0	1	0	0	0	0	0	0	3	2	2	0	17	0

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS SDFS School Board

Month/Year oct 2015

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT ACTION TAKEN														
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	THF	TRU	ISS	OSS	EXP	Sat. School	Justice System involved
K																								
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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|

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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS SDFS School Board

Month/Year Nov 2015

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN					
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	THF	TRU	ISS	OSS	
K																						
1																						
2																						
3																						
4																						
5																						
6																						
7																						
8																						
9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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 When completing the column under "Action Taken", report the number of days of suspension, not incidents (e.g. one fight might result in as many as ten days of suspension).

EXP	Sat. Sch ool	Justice System invilved
0		0
0		0
0		0
0		0
0	0	0

of

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS SDFS School Board

Month/Year Dec 2015

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN			Sat. Scho ol	Justice Sysem invlved					
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	THF	TRU			ISS	OSS	EXP		
K																										
1																										
2																										
3																										
4																										
5																										
6																										
7																										
8																										
9	0	0	0	0	0	0	0	0	0			0	0	0	0	0	0	0	0			0			0	
10	0	0	0	0	0	0	0	0	0			0	0	0	0	0	0	0	0			0			0	
11	0	0	0	0	0	0	0	0	0			0	0	0	0	0	0	0	0			0			0	
12	0	0	0	0	0	0	0	0	0			0	0	0	0	0	0	0	0			0			0	
Total	0	0	0	0	0	0	0	0	0			0	0	0	0	0	0	0	0			0			0	

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS SDFS School Board

Month/Year Oct 2015

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN								
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	Sat. School	Justice	System	Involved
K																									
1																									
2																									
3																									
4																									
5																									
6																									
7																									
8																									
9	0	0	0	0	0	0	0	0	0	7	0	0	0	0	0	0	0	1	0	1	0	6		0	
10	0	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0	0	0	1	0	0	3		0	
11	0	0	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0	1	0	1	0	4		0	
12	0	0	0	0	0	0	0	0	0	3	0	1	0	0	0	0	1	1	1	0	0	7		2	
TOTAL	0	0	0	0	0	0	0	0	0	17	0	2	0	0	0	0	1	3	2	2	0	20		2	

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

KEY:

D=Distribution  
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 U=Under the Influence/Use

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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS SDFS School Board

Month/Year Feb 2015

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN							
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	THF	TRU	ISS	OSS	EXP	Sat. Scho ol	Justice Syste m invlved
K																								
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0			0		0
10	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS SDFS School Board

Month/Year March 2015

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN							
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	THF	TRU	ISS	OSS	EXP	Sat. Sch ool	Justice System invlived
K																								
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9	0	0	0	0	0	0	0	0	0	12	0	3	0	0	0	0	3	0	0	1	8	0	18	0
10	0	0	0	0	0	0	0	0	0	2	0	1	1	0	0	0	2	0	0	0	2	0	2	0
11	0	1	0	0	0	0	0	0	0	5	0	2	1	0	0	0	0	0	0	0	5	0	7	1
12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	2	0
Total	0	1	0	0	0	0	0	0	0	19	0	6	2	0	0	0	5	0	0	1	16	0	29	1

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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 When completing the column under "Action Taken", report the number of

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS SDFS School Board

Month/Year April 2015

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN							
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	Sat. School	Justice System	involved
K																								
1																								
2																								
3																								
4																								
5																								
6																								
7																								
8																								
9	0	0	0	0	0	0	0	0	0	1	4	1	0	0	0	0	0	0	1	8	0	4	0	0
10	0	0	0	0	0	0	0	0	0	4	1	2	1	0	0	0	0	0	0	7	0	4	0	0
11	0	1	0	0	0	0	0	0	1	1	0	1	0	0	0	0	0	0	1	0	0	3	0	0
12	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4	0	0	0	0	0
TOTAL	0	1	2	0	0	0	0	0	1	6	5	4	1	0	0	0	0	0	6	15	0	11	0	0

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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 P=Possession                            FTG= Fighting                      OSS=Out of School Suspension  
 U=Under the Influence/Use    INS= Insubordination              EXP=Expulsion  
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two students would be two incidents if both students are suspended .5 day or more). When completing the column under "Action days of suspension, not incidents (e.g. one fight might result in as many as ten days of suspension).

involved (e.g. a fight between

Taken", report the number of

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School LHS SDFS School Board

Month/Year May - June ###

Grade	TOBACCO			ALCOHOL			DRUGS			CONDUCT							ACTION TAKEN						
	D	P	U	D	P	U	D	P	U	BEH	FTG	INS	HAR / Threat	BULL	VAN	WPN	PRO	TRU	ISS	OSS	EXP	Sat. School	Justice System involved
K																							
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
9	0	2	0	0	0	0	0	0	0	5	0	0	1	0	0	0	1	0	4	1	0	5	1
10	0	1	0	0	1	0	0	0	0	1	0	2	0	0	0	0	0	0	0	3	0	3	0
11	0	0	1	0	1	0	0	0	0	4	1	1	0	0	0	0	1	0	2	5	0	14	1
12	0	0	0	0	0	0	0	0	0	7	1	1	0	0	0	0	0	0	3	2	0	8	0
TOTAL	0	3	1	0	2	0	0	0	0	17	2	4	1	0	0	0	2	0	9	11	0	30	2

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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 P=Possession      FTG= Fighting      OSS=Out of School Suspension  
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involved (e.g. a fight between

Taken", report the number of

LAKELAND JOINT SCHOOL DISTRICT #272

Discipline Report

School \_\_\_\_\_ LHS \_\_\_\_\_ SDFS \_\_\_\_\_ School Board \_\_\_\_\_  
 Month/Year \_\_\_\_\_ Total \_\_\_\_\_

Grade	TOBACCO			ALCOHOL			DRUGS			BEH	FTG	INS	HAR	CONDUCT			TRU	ISS
	D	P	U	D	P	U	D	P	U					BULL	VAN	WPN		
K																		
1																		
2																		
3																		
4																		
5																		
6																		
7																		
8																		
9																		
10																		
11																		
12																		
TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

ADMINISTRATOR'S SIGNATURE \_\_\_\_\_

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On October 17, 2014 Timberlake High School received a \$5,000 donation for improvements to the weight room from Tony Duclos. Tony lost his year-long battle with cancer on June 17, 2014. The money was given to Timberlake High School by Tony's mother, father, and brother, Kathy Baxter, Mark Duclos, and Randy Duclos. Tony had an immense passion for education which lead him to the completion of three college degrees and a secondary teaching certificate in social sciences. His ultimate dream was to teach at Timberlake Junior or Senior High School where he graduated in 2001 and student taught in 2012. The students of Timberlake High School will continue to benefit and grow because of this generous donation for many years to come.

October 30, 2014

Brad & Lisa

I conducted a random survey on October 29 with our fall athletes about the mandatory after school study table for our athletes. I surveyed 39 fall athletes from all sports offered at THS. The results of the survey are included for your review.

Overall, the athletes are now finding this time worthwhile to reduce homework and studying after practice. Most of our athletes did not like it in the beginning, but now it is just part of the daily routine.

The results of this survey make Brandi and I believe that we are on the right track and wish to continue with the athlete study table for our winter athletes. We will meet with our coaches on October 31 to discuss how we can improve accountability for timeliness, attendance, and productivity.

Please let me know if you have questions or want more information. Thank you for allowing us to attempt new ideas to better educate all students to their maximum potential!

39 Responses 10/29/14

# Athletic Study Table Survey

1. Do you utilize study table time to the best of your abilities?

Mark only one oval.

- Yes 23
- No 16

2. Has study table time reduced the amount of time required for homework after practice?

Mark only one oval.

- Yes 32
- No 7

3. Are there clear expectations for the use of study table time?

Mark only one oval.

- Yes 34
- No 5

4. Has study table time improved your grades?

Mark only one oval.

- Yes 18
- No 21

5. Do your parents support this study table time?

Mark only one oval.

- Yes 33
- No 6

6. How would you describe your feelings towards study table time from the beginning of the season to now?

Mark only one oval.

- Positive to Positive ~~||||~~ (8)
- Positive to Negative | (1)
- Negative to Positive ~~||||~~ ||||| (23)
- Negative to Negative ~~||||~~ (7)

**7. Any other feedback you wish to provide on study table time?**

.....

.....

.....

.....

.....



**Responses to the athletic study table survey question # 7 on October 29, 2014: Any other feedback you wish to provide on study table time?**

Doesn't help our athletes because the athletic code requires us to have good grades. It would help those athletes who need academic support for better grades.

My grades have remained the same but I have less homework when I get home. If we missed tests because we were out of class it gives me time to make those up.

Mr. Simpson did a good job of making sure that students were being productive during this time.

I really like this study table time because it helps athletes remain eligible during the season.

When I have homework I use this time productively. Study table time has not improved my grades, but it has reduced the amount of homework time at home. I really like having this extra time to do homework and study.

My grades have remained the same but I have less homework at home. If I have plans that night I have time to complete my homework at school. I am not real productive during this time, because I don't feel like doing it during this time. It is hard to go from school to study table and not having a break.

My grades are the same but I have less homework at home. At first I was not a fan about this study table, but I like it now because it has reduced the amount of homework at home.

I do not use this time because I have no homework. I check my grades to make sure they are OK. It allowed me time to redo mastery tests in Spanish. I didn't like it at first, but now it part of the daily routine.

I am using this time to improve my science grade.

My grades have remained the same. In the beginning I was getting home latter and I didn't like that, but now I realize that it was designed to help our athletes remain eligible and have good grades.

I read a book or talked and did not utilize this time for homework.

When I had homework I used this time productively. My grades have remained the same they have always been good, but it did reduce the amount of homework at home. I did not like it at first because I didn't know the purpose and had little homework to do, but now I have homework to do and it helps me get it done.

I think it helps us get homework done before we get home and helps us stay caught up in school.

My grades have always been good. It is nice having extra time to get homework done, but it does make practice time shorter.

When I had work I would do my homework, but sometimes I got bored and wouldn't do my work. I think this has improved my grades because I get distracted at home and it was easier for me to do my work at school. I didn't like it at first because it was boring, but now I like the time to get my work done. It is good getting people into classes and not in the halls. It is good to help all athletes do better in school.

Sometimes the study table teacher would send me to the teacher of my lowest grades, and then sometimes not. Sometimes it was not clear where I was supposed to go and work. At the beginning I felt it was a punishment, but now it is time for me to get work done and spend less time on school once I get home.

It has not improved my grades because my grades have always been good. In the beginning I wasn't a big fan of the study table, but now I find this time more valuable to get my work done. I do not see any problems with having study table.

In the beginning I thought it was dumb and I would like to get some food, but now you just go and get homework done and hang out with teammates.

It helps keep my grades up and if I need help it is available to me.

It was nice to have time to complete senior project stuff, and if you missed school it gave time to make up what was missed.

I feel as if it dragged out the day making it longer, most of us would prefer to do homework at home. We are hungry after school and basically have had enough school by the end of the day.

I have always had good grades, so they have not improved. In the beginning I started liking it because you could use this time to get things done. I used this time to complete my senior project. It also gives you time to complete work you have forgot about.

I did not have homework to do during this time because I completed it in class. Sometimes I would use this time to study and it helped me do better on tests and quizzes. In the beginning I thought it would be good for me to have time to get my work done. Then I realized I didn't have any work to do and it made me get home later.

It is hard to get started on homework during this time and I like to get it done once I get started.

We just sit in the classroom and talk and don't do any homework. I have not seen anybody do any work during this time.

I just think there are too many people in the classroom to focus and get work done.

By the time I get in there it is hard to have enough time to get anything done. I have little homework to do because I do it in class. It is hard to focus with the disruptions of others in the classroom.

At the beginning of the season I thought it was pointless and the coaches didn't like it because it made practice shorter, but now I have time to get work done before practice and less work to do once I get home. I am glad they moved the activity bus depart time back so we have more time to practice.

I get home later from practice and have to do my work later. I don't like how we are forced to be here even when we have good grades. Should be able to choose where to go instead of being told where to go.

I didn't like it in the beginning but now I like having time to complete homework and study.

In the beginning I felt it took away from practice time and now I think it is to our benefit and it does help.

In the beginning we didn't have much homework, but now we have homework and this time is beneficial. There are some days when I have no homework and it is hard to be in there with nothing to do.

In the beginning of school I didn't have much homework, but now I do and this time allows me to get my work done. When I missed school and taking a test it allowed me time to make it up and if I didn't understand something I could get help. Some people don't like it but I thought it was pretty good. There is always something I could do if I didn't have homework, like reading and studying.

in the beginning I didn't like it because it took time out of practice, but in the end it improved my academic studies. I don't have that much homework, because I get most of it done in class. It allowed me time to work on my senior project materials.

In the beginning I didn't do anything, but in the end I had more homework and I used this time to get it done. It helped a lot.

I did not like it in the beginning and my grades started falling, then I started using this time wisely and my grades improved.

In the beginning I we just sat around a lot because I didn't have much homework, but as the season went on there was more homework and I could get it done before practice. We should keep this for our athletes because it helped me and it can help other athletes as well.

In the beginning I didn't like it because it took away from practice time, but now we don't need that much practice time. At first I just had OK grades, then I started using this time and my grades improved. Mostly I used it to complete my homework

When I had homework I used this time to get it done. In the beginning it took time away from practice time, but now I can get my homework done and have more personal time after practice.

October 31, 2014

Topic – Athletic After School Study Table

Present: Kurt Hoffman, Brandi Johnson, Tim Cronnelly, Kellie Rhodes, Bill Rider, Michelle Garwood, Cindy Beyer, Mike Menti, Roy Albertson, Kelly Amos, Brian Kluss, Matt George, Tony Hanna, Molly Miller.

There was much discussion on the mandatory athletic study table that was implemented in the fall. After the discussion, it was decided to make some changes to the athletic study table for the winter sports seasons. The following are the details that were agreed upon:

The following rules apply when athletes have 3:30 PM practice time. They are not required to attend study table when they have late practice, no practice or on game day.

All winter athletes will be in their designated study table area before the 2:48 PM late bell.

All winter athletes will submit a current weekly progress report to a designated coach each first school day of the week. If an athlete does not submit a current progress report to their designated coach on the first school day of the week, they will be required to attend the after school study table for the remainder of that week. If an athlete is absent on the first school day of the week, they will submit their weekly progress report to their designated coach on the first day they return.

The winter athletes who have all A's and B's on their weekly progress report can voluntarily attend after school study table or they are free to leave the building and return for practice. Winter athletes who have C's, D's, F's, or I's on their current weekly progress report will be required to attend the after school study table for the entire week.

Coaches are expected to maintain accurate records for receiving the weekly progress reports. Coaches will also be responsible for sending a list of athletes who are released from study table to Mr. Hoffman, Mrs. Johnson and Mr. Cronnelly each week.

The athletes should be sent to the teacher's classroom that will benefit them the most.

Coaches will be responsible for disciplining athletes who are: late for study table; failed to submit a weekly progress report; not prepared to utilize this time in a productive manner; disruptive behavior during study table; and not reporting to their designated classroom.



November 6, 2014

Post Falls Chamber of Commerce  
201 East 4<sup>th</sup> Avenue  
Post Falls, ID 83854

Dear Post Falls Chamber of Commerce:

Thank you for your recent donation of \$300.00 to the Lakeland School District in conjunction with the Hard Hats, Hammers, and Hot Dogs program at KTEC. As you know this program introduces students to KTEC and the many opportunities they have to offer our area students.

You can be assured this money will be put to good use to benefit students of the Lakeland School District.

Thanks again,

Brad Murray  
Superintendent